§ 9041. Judicial review

(a) Review of agency action by the Commission

Any agency action by the Commission made under the provisions of this chapter shall be subject to review by the United States Court of Appeals for the District of Columbia Circuit upon petition filed in such court within 30 days after the agency action by the Commission for which review is sought.

(b) Review procedures

The provisions of chapter 7 of title 5, United States Code, apply to judicial review of any agency action, as defined in section 551(13) of title 5, United States Code, by the Commission.

(Added Pub. L. 93–443, title IV, § 408(c), Oct. 15, 1974, 88 Stat. 1302.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 9036 of this title.

§ 9042. Criminal penalties

(a) Excess campaign expenses

Any person who violates the provisions of section 9035 shall be fined not more than $25,000, or imprisoned not more than 5 years, or both. Any officer or member of any political committee who knowingly consents to any expenditure in violation of the provisions of section 9035 shall be fined not more than $25,000, or imprisoned not more than 5 years, or both.

(b) Unlawful use of payments

(1) It is unlawful for any person who receives any payment under section 9037, or to whom any portion of any such payment is transferred, knowingly and willfully to use, or authorize the use of, such payment or such portion for any purpose other than—

(A) to defray qualified campaign expenses, or

(B) to repay loans the proceeds of which were used, or otherwise to restore funds (other than contributions to defray qualified campaign expenses which were received and expended) which were used, to defray qualified campaign expenses.

(2) Any person who violates the provisions of paragraph (1) shall be fined not more than $10,000, or imprisoned not more than 5 years, or both.

(c) False statements, etc.

(1) It is unlawful for any person knowingly and willfully—

(A) to furnish any false, fictitious, or fraudulent evidence, books, or information to the Commission under this chapter, or to include in any evidence, books, or information so furnished any misrepresentation of a material fact, or to falsify or conceal any evidence, books, or information relevant to a certification by the Commission or an examination and audit by the Commission under this chapter, or

(B) to fail to furnish to the Commission any records, books, or information requested by it for purposes of this chapter.

(2) Any person who violates the provisions of paragraph (1) shall be fined not more than $10,000, or imprisoned not more than 5 years, or both.

(d) Kickbacks and illegal payments

(1) It is unlawful for any person knowingly and willfully to give or accept any kickback or any illegal payment in connection with any qualified campaign expense of a candidate, or his authorized committees, who receives payments under section 9037.

(2) Any person who violates the provisions of paragraph (1) shall be fined not more than $10,000, or imprisoned not more than 5 years, or both.

(3) In addition to the penalty provided by paragraph (2), any person who accepts any kickback or illegal payment in connection with any qualified campaign expense of a candidate or his authorized committees shall pay to the Secretary for deposit in the matching payment account, an amount equal to 125 percent of the kickback or payment received.

(Added Pub. L. 93–443, title IV, § 408(c), Oct. 15, 1974, 88 Stat. 1302.)

Subtitle I—Trust Fund Code

§ 9500. Short title

This subtitle may be cited as the ''Trust Fund Code of 1981''.

(Added Pub. L. 97–119, title I, § 103(a), Dec. 29, 1981, 95 Stat. 1636.)

CHAPTER 98—TRUST FUND CODE

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Subchapter A—Establishment of Trust Funds

Sec.
9501. Black Lung Disability Trust Fund.
9502. Airport and Airway Trust Fund.
9503. Highway Trust Fund.
9504. Aquatic Resources Trust Fund.
9505. Harbor Maintenance Trust Fund.
9506. Inland Waterways Trust Fund.
9507. Hazardous Substance Superfund.
9508. Leaking Underground Storage Tank Trust Fund.
9509. Oil Spill Liability Trust Fund.
9510. Vaccine Injury Compensation Trust Fund.
9511. National Recreational Trails Trust Fund.

CODIFICATION

The amendment by section 8033(b) of Pub. L. 99–509, which provided for adding item 9507 to the table of sections for subchapter A, did not take effect pursuant to section 8033(c)(2)(C) of Pub. L. 99–509 and the enactment of the Superfund Amendments and Reauthorization Act of 1986 (Pub. L. 99–499).

AMENDMENTS

1991—Pub. L. 102–240, title VIII, § 8003(c), Dec. 18, 1991, 105 Stat. 2206, added item 9511.

1987—Pub. L. 100–203, title IX, § 9202(b), Dec. 22, 1987, 101 Stat. 1330–331, added item 9510.

1986—Pub. L. 99–662, title XIV, §§ 1403(c), 1405(c), Nov. 17, 1986, 100 Stat. 4270, 4271, added items 9505 and 9506.

Pub. L. 99–509, title VIII, § 8033(c)(2)(C), Oct. 21, 1986, 100 Stat. 1962, added item 9509.

[1] Section numbers editorially supplied.

Pub. L. 99–499, title V, §§517(d), 522(b), Oct. 17, 1986, 100 Stat. 1774, 1781, added items 9507 and 9508.

1984—Pub. L. 98–369, div. A, title X, §1016(d), July 18, 1984, 98 Stat. 1020, added item 9504.

1983—Pub. L. 97–424, title V, §531(d), Jan. 6, 1983, 96 Stat. 2192, added item 9503.

1982—Pub. L. 97–248, title II, §281(c)(1), Sept. 3, 1982, 96 Stat. 566, struck out ''Establishment of'' before ''Black Lung'' in item 9501 and added item 9502.

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in sections 9601, 9602 of this title; title 21 section 886; title 42 sections 9604, 9606, 9607, 9611, 9619.

§ 9501. Black Lung Disability Trust Fund

(a) Creation of Trust Fund

(1) In general

There is established in the Treasury of the United States a trust fund to be known as the ''Black Lung Disability Trust Fund'', consisting of such amounts as may be appropriated or credited to the Black Lung Disability Trust Fund.

(2) Trustees

The trustees of the Black Lung Disability Trust Fund shall be the Secretary of the Treasury, the Secretary of Labor, and the Secretary of Health and Human Services.

(b) Transfer of certain taxes; other receipts

(1) Transfer to Black Lung Disability Trust Fund of amounts equivalent to certain taxes

There are herby appropriated to the Black Lung Disability Trust Fund amounts equivalent to the taxes received in the Treasury under section 4121 or subchapter B of chapter 42.

(2) Certain repaid amounts, etc.

The following amounts shall be credited to the Black Lung Disability Trust Fund:

(A) Amounts repaid or recovered under subsection (b) of section 424 of the Black Lung Benefits Act (including interest thereon).

(B) Amounts paid as fines or penalties, or interest thereon, under section 423, 431, or 432 of the Black Lung Benefits Act.

(C) Amounts paid into the Black Lung Disability Trust Fund by a trust described in section 501(c)(21).

(c) Repayable advances

(1) Authorization

There are authorized to be appropriated to the Black Lung Disability Trust Fund, as repayable advances, such sums as may from time to time be necessary to make the expenditures described in subsection (d).

(2) Repayment with interest

Repayable advances made to the Black Lung Disability Trust Fund shall be repaid, and interest on such advances shall be paid, to the general fund of the Treasury when the Secretary of the Treasury determines that moneys are available in the Black Lung Disability Trust Fund for such purposes.

(3) Rate of interest

Interest on advances made pursuant to this subsection shall be at a rate determined by the Secretary of the Treasury (as of the close of the calendar month preceding the month in which the advance is made) to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding.

(d) Expenditures from Trust Fund

Amounts in the Black Lung Disability Trust Fund shall be available, as provided by appropriation Acts, for—

(1) the payment of benefits under section 422 of the Black Lung Benefits Act in any case in which the Secretary of Labor determines that—

(A) the operator liable for the payment of such benefits—

(i) has no commenced payment of such benefits within 30 days after the date of an initial determination of eligibility by the Secretary of Labor, or

(ii) has not made a payment within 30 days after that payment is due,

except that, in the case of a claim filed on or after the date of the enactment of the Black Lung Benefits Revenue Act of 1981, amounts will be available under this subparagraph only for benefits accruing after the date of such initial determination, or

(B) there is no operator who is liable for the payment of such benefits,

(2) the payment of obligations incurred by the Secretary of Labor with respect to all claims of miners of their survivors in which the miner's last coal mine employment was before January 1, 1970,

(3) the repayment into the Treasury of the United States of an amount equal to the sum of the amounts expended by the Secretary of Labor for claims under part C of the Black Lung Benefits Act which were paid before April 1, 1978, except that the Black Lung Disability Trust Fund shall not be obligated to pay or reimburse any such amounts which are attributable to periods of eligibility before January 1, 1974,

(4) the repayment of, and the payment of interest on, repayable advances to the Black Lung Disability Trust Fund,

(5) the payment of all expenses of administration on or after March 1, 1978—

(A) incurred by the Department of Labor or the Department of Health and Human Services under part C of the Black Lung Benefits Act (other than under section 427(a) or 433), or

(B) incurred by the Department of the Treasury in administering subchapter B of chapter 32 and in carrying out its responsibilities with respect to the Black Lung Disability Trust Fund,

(6) the reimbursement of operators for amounts paid by such operators (other than as penalties or interest) before April 1, 1978, in satisfaction (in whole or in part) of claims of miners whose last employment in coal mines was terminated before January 1, 1970, and

(7) the reimbursement of operators and insurers for amounts paid by such operators and

insurers (other than amounts paid as penalties, interest, or attorney fees) at any time in satisfaction (in whole or in part) of any claim denied (within the meaning of section 402(i) of the Black Lung Benefits Act) before March 1, 1978, and which is or has been approved in accordance with the provisions of section 435 of the Black Lung Benefits Act.

For purposes of the preceding sentence, any reference to section 402(i), 422, or 435 of the Black Lung Benefits Act shall be treated as a reference to such section as in effect immediately after the enactment of this section.

(Added Pub. L. 97–119, title I, § 103(a), Dec. 29, 1981, 95 Stat. 1636; amended Pub. L. 97–248, title II, § 281(c)(2), Sept. 3, 1982, 96 Stat. 566.)

REFERENCES IN TEXT

The Black Lung Benefits Act, referred to in subsecs. (b)(2)(A), (B) and (d), is title IV of Pub. L. 91–173, Dec. 30, 1969, 83 Stat. 792, as amended. Part C of such Act is classified generally to part C (§ 931 et seq.) of subchapter IV of chapter 22 of Title 30, Mineral Lands and Mining. Sections 402(i), 422, 423, 424(b), 427(a), 431, 432, 433, and 435 of such Act are classified to sections 902(i), 932, 933, 934(b), 937(a), 941, 942, 943, and 945, respectively, of Title 30. For complete classification of this Act to the Code, see section 901(b) of Title 30 and Tables.

The date of enactment of the Black Lung Benefits Revenue Act of 1981, referred to in subsec. (d)(1)(A), is the date of enactment of Pub. L. 97–119, which was approved Dec. 29, 1981.

The enactment of this section, referred to in subsec. (d), probably means the date of enactment of Pub. L. 97–119, which enacted this section and which was approved Dec. 29, 1981.

AMENDMENTS

1982—Pub. L. 97–248 struck out ''Establishment of'' before ''Black Lung'' in section catchline.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97–248 effective Sept. 1, 1982, see section 281(d) of Pub. L. 97–248, set out as an Effective Date; Savings Provisions note under section 9502 of this title.

EFFECTIVE DATE

Section 103(d)(1) of Pub. L. 97–119, as amended by Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: ''The amendments made by this section [enacting this section and sections 9500, 9601, and 9602 of this title, amending section 501 of this title, and repealing section 934a of Title 30, Mineral Lands and Mining] shall take effect on January 1, 1982. Section 9501(c)(3) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as added by subsection (a)) shall only apply to advances made after December 31, 1981.''

SAVINGS PROVISION

Section 103(d)(2) of Pub. L. 97–119 provided that: ''The Black Lung Disability Trust Fund established by the amendments made by this section [enacting this section and sections 9500, 9601, 9602 of this title, amending section 501 of this title, and repealing section 934a of Title 30, Mineral Lands and Mining] shall be treated for all purposes of law as the continuation of the Black Lung Disability Trust Fund established by section 3 of the Black Lung Benefits Revenue Act of 1977 [former section 934a of Title 30]. Any reference in any law to the Black Lung Disability Trust Fund established by such section 3 shall be deemed to include a reference to the Black Lung Disability Trust Fund established by the amendments made by this section.''

MORATORIUM ON INTEREST ACCRUALS ON INDEBTEDNESS OF BLACK LUNG DISABILITY TRUST FUND

Pub. L. 99–272, title XIII, § 13203(b), Apr. 7, 1986, 100 Stat. 312, provided that: ''No interest shall accrue for the period beginning on October 1, 1985, and ending on September 30, 1990, with respect to any repayable advance to the Black Lung Disability Trust Fund.''

PROVISIONS RELATING TO PAYMENT OF BENEFITS TO MINERS AND ELIGIBLE SURVIVORS OF MINERS TO TAKE EFFECT AS RULES AND REGULATIONS OF SECRETARY OF LABOR

Pub. L. 95–239, § 20(b), Mar. 1, 1978, 92 Stat. 106, provided that: ''In the event that the payment of benefits to miners and to eligible survivors of miners cannot be made from the Black Lung Disability Trust Fund established by section 3(a) of the Black Lung Benefits Revenue Act of 1977 [former section 934a(a) of Title 30, Mineral Lands and Mining], the provisions of the Act relating to the payment of benefits to miners and to eligible survivors of miners, as in effect immediately before the date of the enactment of this Act [Mar. 1, 1978], shall take effect, as rules and regulations of the Secretary of Labor until such provisions are revoked, amended, or revised by law. The Secretary of Labor may promulgate additional rules and regulations to carry out such provisions and shall make benefit payments to miners and to eligible survivors of miners in accordance with such provisions.''

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 501 of this title; title 30 sections 902, 925, 932.

§ 9502. Airport and Airway Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ''Airport and Airway Trust Fund'', consisting of such amounts as may be appropriated or credited to the Airport and Airway Trust Fund as provided in this section or section 9602(b).

(b) Transfers to Airport and Airway Trust Fund

There are hereby appropriated to the Airport and Airway Trust Fund amounts equivalent to—

(1) the taxes received in the Treasury under—

(A) subsections (c) and (e) of section 4041 (relating to aviation fuels),

(B) sections 4261 and 4271 (relating to transportation by air),

(C) section 4081 (relating to gasoline) with respect to aviation gasoline, and

(D) section 4091 (relating to aviation fuel), and

(2) the amounts determined by the Secretary of the Treasury to be equivalent to the amounts of civil penalties collected under section 47107(n) of title 49, United States Code.

There shall not be taken into account under paragraph (1) so much of the taxes imposed by sections 4081 and 4091 as are determined at the rates specified in section 4081(a)(2)(B) or 4091(b)(2).

(c) Appropriation of additional sums

There are hereby authorized to be appropriated to the Airport and Airway Trust Fund such additional sums as may be required to make the expenditures referred to in subsection (d) of this section.

(d) Expenditures from Airport and Airway Trust Fund

(1) Airport and airway program

Amounts in the Airport and Airway Trust Fund shall be available, as provided by appropriation Acts, for making expenditures before October 1, 1998, to meet those obligations of the United States—

(A) incurred under title I of the Airport and Airway Development Act of 1970 or of the Airport and Airway Development Act Amendments of 1976 or of the Aviation Safety and Noise Abatement Act of 1979 or under the Fiscal Year 1981 Airport Development Authorization Act or the provisions of the Airport and Airway Improvement Act of 1982 or the Airport and Airway Safety and Capacity Expansion Act of 1987 or the Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990 or the Aviation Safety and Capacity Expansion Act of 1990 or the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992 or the Airport Improvement Program Temporary Extension Act of 1994 or the Federal Aviation Administration Authorization Act of 1994 or the Federal Aviation Reauthorization Act of 1996;

(B) heretofore or hereafter incurred under part A of subtitle VII of title 49, United States Code, which are attributable to planning, research and development, construction, or operation and maintenance of—

(i) air traffic control,

(ii) air navigation,

(iii) communications, or

(iv) supporting services,

for the airway system; or

(C) for those portions of the administrative expenses of the Department of Transportation which are attributable to activities described in subparagraph (A) or (B).

Any reference in subparagraph (A) to an Act shall be treated as a reference to such Act and the corresponding provisions (if any) of title 49, United States Code, as such Act and provisions were in effect on the date of the enactment of the last Act referred to in subparagraph (A).

(2) Transfers from Airport and Airway Trust Fund on account of certain refunds

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after August 31, 1982, in respect of fuel used in aircraft, under section 6420 (relating to amounts paid in respect of gasoline used on farms,[1] 6421 (relating to amounts paid in respect of gasoline used for certain nonhighway purposes), or 6427 (relating to fuels not used for taxable purposes).

[1] So in original. A closing parenthesis probably should precede the comma.

(3) Transfers from the Airport and Airway Trust Fund on account of certain section 34 credits

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the credits allowed under section 34 with respect to fuel used after August 31, 1982. Such amounts shall be transferred on the basis of estimates by the Secretary of the Treasury, and proper adjustments shall be made in amounts subsequently transferred to the extent prior estimates were in excess of or less than the credits allowed.

(4) Transfers for refunds and credits not to exceed Trust Fund revenues attributable to fuel used

The amounts payable from the Airport and Airway Trust Fund under paragraph (2) or (3) shall not exceed the amounts required to be appropriated to such Trust Fund with respect to fuel so used.

(5) Transfers from Airport and Airway Trust Fund on account of refunds of taxes on transportation by air

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after December 31, 1995, under section 6402 (relating to authority to make credits or refunds) or section 6415 (relating to credits or refunds to persons who collected certain taxes) in respect of taxes under sections 4261 and 4271.

(6) Transfers from the Airport and Airway Trust Fund on account of certain airports

The Secretary of the Treasury may transfer from the Airport and Airway Trust Fund to the Secretary of Transportation or the Administrator of the Federal Aviation Administration an amount to make a payment to an airport affected by a diversion that is the subject of an administrative action under paragraph (3) or a civil action under paragraph (4) of section 47107(n) of title 49, United States Code.

(e) Special rules for transfers into Trust Fund

(1) Increases in tax revenues before 1993 to remain in general fund

In the case of taxes imposed before January 1, 1993, the amounts required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be determined without regard to any increase in a rate of tax enacted by the Revenue Reconciliation Act of 1990.

(2) Certain taxes on alcohol mixtures to remain in general fund

For purposes of this section, the amounts which would (but for this paragraph) be required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be reduced by—

(A) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

(B) 0.67 cent per gallon in the case of fuel used in producing a mixture described in subparagraph (A).

(Added Pub. L. 97–248, title II, § 281(a), Sept. 3, 1982, 96 Stat. 565; amended Pub. L. 97–424, title IV, § 426(e), Jan. 6, 1983, 96 Stat. 2168; Pub. L. 98–369, div. A, title IV, § 474(r)(42), title VII, § 735(c)(15), July 18, 1984, 98 Stat. 847, 984; Pub. L. 99–499, title V, § 521(b)(2), Oct. 17, 1986, 100 Stat. 1778; Pub. L. 100–203, title X, § 10502(d)(12), (g), Dec. 22, 1987, 101 Stat. 1330–444, 1330–446; Pub. L. 100–223, title IV, §§ 402(a)(3), 403, Dec. 30, 1987, 101 Stat. 1532; Pub. L. 101–239, title VII, § 7822(b)(5), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 101–508, title XI, §§ 11211(b)(6)(G), 11213(c), (d)(3), (4), Nov. 5, 1990, 104 Stat. 1388–426, 1388–435, 1388–436; Pub. L. 102–581, title V, §§ 501, 502(a), Oct. 31, 1992, 106 Stat. 4898; Pub. L. 103–66, title XIII, § 13242(d)(32), (33), Aug. 10, 1993, 107 Stat. 526, 527; Pub. L. 103–260, title I, § 108, May 26, 1994, 108 Stat. 700; Pub. L. 103–272, § 5(g)(3), July 5, 1994, 108 Stat. 1375; Pub. L. 103–305, title IV, § 401, Aug. 23, 1994, 108 Stat. 1594; Pub. L. 104–188, title I, §§ 1609(c), (g)(4)(C), (D), 1703(n)(10), Aug. 20, 1996, 110 Stat. 1841, 1843, 1877; Pub. L. 104–264, title VIII, § 806, title X, § 1001, Oct. 9, 1996, 110 Stat. 3274, 3278; Pub. L. 105–2, § 2(c), Feb. 28, 1997, 111 Stat. 5; Pub. L. 105–34, title X, § 1031(d), title XVI, § 1604(g)(5), Aug. 5, 1997, 111 Stat. 932, 1099.)

REFERENCES IN TEXT

Title I of the Airport and Airway Development Act of 1970, referred to in subsec. (d)(1)(A), is title I of Pub. L. 91–258, May 21, 1970, 84 Stat. 219, as amended, which was classified principally to chapter 25 (§ 1701 et seq.) of former Title 49, Transportation. Sections 1 through 30 of title I of Pub. L. 91–258, which enacted sections 1701 to 1703, 1711 to 1713, and 1714 to 1730 of former Title 49, and a provision set out as a note under section 1701 of former Title 49, were repealed by Pub. L. 97–248, title V, § 523(a), Sept. 3, 1982, 96 Stat. 695. Sections 31, 51, 52(a), (b)(4), (6), (c), (d), and 53 of title I of Pub. L. 91–258 were repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49, Transportation. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Development Act Amendments of 1976, referred to in subsec. (d)(1)(A), is Pub. L. 94–353, July 12, 1976, 90 Stat. 871, as amended, which was repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Aviation Safety and Noise Abatement Act of 1979, referred to in subsec. (d)(1)(A), is Pub. L. 96–193, Feb. 18, 1980, 94 Stat. 50, which was classified principally to chapter 30 (§ 2101 et seq.) of former Title 49, and was substantially repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, and reenacted by the first section thereof as subchapter I (§ 47501 et seq.) of chapter 475 of Title 49.

The Fiscal Year 1981 Airport Development Authorization Act, referred to in subsec. (d)(1)(A), is part I (§§ 1101–1103) of subtitle A of title XI of Pub. L. 97–35, Aug. 13, 1981, 95 Stat. 622, which amended sections 1714, 1715, 1717, and 1742 of former Title 49 and enacted provisions set out as notes under sections 1714 and 1716 of former Title 49, and was repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Improvement Act of 1982, referred to in subsec. (d)(1)(A), is title V of Pub. L. 97–248, Sept. 3, 1982, 96 Stat. 671, as amended, which was classified principally to chapter 31 (§ 2201 et seq.) of former Title 49, and was substantially repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, and reenacted by the first section thereof as subchapter I (§ 47101 et seq.) of chapter 471 of Title 49.

The Airport and Airway Safety and Capacity Expansion Act of 1987, referred to in subsec. (d)(1)(A), is Pub. L. 100–223, Dec. 30, 1987, 101 Stat. 1486. Sections 101, 102(a)–(c), 103 to 105(g), 106 to 116, 201 to 207, 301 to 306, 308 to 311, and 315 of Pub. L. 100–223 were repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990, referred to in subsec. (d)(1)(A), is subtitle C (§§ 9201–9209) of title IX of Pub. L. 101–508, Nov. 5, 1990, 104 Stat. 1388–372, which enacted section 2226d of former Title 49, amended sections 1353 and 2205 of former Title 49, and enacted provisions set out as a note under section 2201 of former Title 49. Sections 9202 to 9205 and 9207 to 9209 of title IX of Pub. L. 101–508 were repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Aviation Safety and Capacity Expansion Act of 1990, referred to in subsec. (d)(1)(A), is subtitle B (§§ 9101–9131) of title IX of Pub. L. 101–508, Nov. 5, 1990, 104 Stat. 1388–353, as amended. Sections 9102 to 9105, 9107 to 9112(b), 9113 to 9115, 9118, 9121 to 9123, 9124 ''Sec. 613(c)'', 9125, 9127, and 9129 to 9131 of title IX of Pub. L. 101–508 were repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992, referred to in subsec. (d)(1)(A), is Pub. L. 102–581, Oct. 31, 1992, 106 Stat. 4872, as amended. Sections 101 to 103(d), 105 to 107(c), 108 to 112(b), 113 to 120, 124, 125, 136, 201 to 203(a), 205, 208, 302, 401, and 402 of Pub. L. 102–581 were repealed by Pub. L. 103–272, § 7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport Improvement Program Temporary Extension Act of 1994, referred to in subsec. (d)(1)(A), is Pub. L. 103–260, May 26, 1994, 108 Stat. 698, as amended. Sections 102 to 107 and 109 of Pub. L. 103–260 were repealed by Pub. L. 103–429, § 11(b), Oct. 31, 1994, 108 Stat. 4391, an act to codify without substantive change recent laws related to transportation. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Federal Aviation Administration Authorization Act of 1994, referred to in subsec. (d)(1)(A), is Pub. L. 103–305, Aug. 23, 1994, 108 Stat. 1569. For complete classification of this Act to the Code, see Short Title of 1994 Amendment note set out under section 40101 of Title 49 and Tables.

The Federal Aviation Reauthorization Act of 1996, referred to in subsec. (d)(1)(A), is Pub. L. 104–264, Oct. 9, 1996, 110 Stat. 3213. For complete classification of this Act to the Code, see Short Title of 1996 Amendment note set out under section 40101 of Title 49 and Tables.

The date of the enactment of the last Act referred to in subparagraph (A), referred to in subsec. (d)(1), is the date of enactment of the Federal Aviation Reauthorization Act of 1996, Pub. L. 104–264, which was approved Oct. 9, 1996.

The Revenue Reconciliation Act of 1990, referred to in subsec. (e)(1), is title XI of Pub. L. 101–508, Nov. 5, 1990, 104 Stat. 1388–400. For complete classification of this Act to the Code, see Short Title of 1990 Amendment note set out under section 1 of this title and Tables.

AMENDMENTS

1997—Subsec. (b). Pub. L. 105–34, §1031(d)(1)(C), which directed the amendment of subsec. (b)(1) by inserting the following concluding provisions ''There shall not be taken into account under paragraph (1) so much of the taxes imposed by sections 4081 and 4091 as are determined at the rates specified in section 4081(a)(2)(B) or 4091(b)(2).'', was executed by inserting the material at the end of subsec. (b) to reflect the probable intent of Congress.

Pub. L. 105–2, §2(c)(1), amended heading and text of subsec. (b) generally. Prior to amendment, text read as follows: ''There is hereby appropriated to the Airport and Airway Trust Fund—

''(1) amounts equivalent to the taxes received in the Treasury after August 31, 1982, and before January 1, 1997, under subsections (c) and (e) of section 4041 (taxes on aviation fuel) and under sections 4261 and 4271 (taxes on transportation by air);

''(2) amounts determined by the Secretary of the Treasury to be equivalent to the taxes received in the Treasury after August 31, 1982, and before and before January 1, 1997, under section 4081 (to the extent of 15 cents per gallon), with respect to gasoline used in aircraft;

''(3) amounts determined by the Secretary to be equivalent to the taxes received in the Treasury before January 1, 1997, under section 4091 (to the extent attributable to the Airport and Airway Trust Fund financing rate);

''(4) amounts determined by the Secretary of the Treasury to be equivalent to the taxes received in the Treasury after August 31, 1982, and before January 1, 1997, under section 4071, with respect to tires of the types used on aircraft, and

''(5) amounts determined by the Secretary of the Treasury to be equivalent to the amounts of civil penalties collected under section 47107(n) of title 49, United States Code.''

Subsec. (b)(1)(C). Pub. L. 105–34, §1031(d)(1)(A), struck out ''(to the extent that the rate of the tax on such gasoline exceeds 4.3 cents per gallon)'' after ''aviation gasoline''.

Subsec. (b)(1)(D). Pub. L. 105–34, §1031(d)(1)(B), struck out ''to the extent attributable to the Airport and Airway Trust Fund financing rate'' after ''aviation fuel)''.

Subsec. (d)(5), (6). Pub. L. 105–34, §1604(g)(5), redesignated par. (5), relating to transfers on account of certain airports, as (6).

Subsec. (f). Pub. L. 105–34, §1031(d)(2), struck out heading and text of subsec. (f). Text read as follows: ''For purposes of this section—

''(1) IN GENERAL.—Except as otherwise provided in this subsection, the Airport and Airway Trust Fund financing rate is—

''(A) in the case of fuel used in an aircraft in noncommercial aviation (as defined in section 4041(c)(2)), 17.5 cents per gallon, and

''(B) in the case of fuel used in an aircraft other than in noncommercial aviation (as so defined), zero.

''(2) ALCOHOL FUELS.—If the rate of tax on any fuel is determined under section 4091(c), the Airport and Airway Trust Fund financing rate is the excess (if any) of the rate of tax determined under section 4091(c) over 4.4 cents per gallon (1⅓ of 4.4 cents per gallon in the case of a rate of tax determined under section 4091(c)(2)).

''(3) TERMINATION.—Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate shall be zero with respect to taxes imposed during any period that the rate of the tax imposed by section 4091(b)(1) is 4.3 cents per gallon.''

Subsec. (f)(3). Pub. L. 105–2, §2(c)(2), amended heading and text of par. (3) generally. Prior to amendment, text read as follows: ''Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate shall be zero with respect to—

''(A) taxes imposed after December 31, 1995, and before the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996, and

''(B) taxes imposed after December 31, 1996.''

1996—Subsec. (b)(1). Pub. L. 104–188, §1609(c)(1), substituted ''January 1, 1997'' for ''January 1, 1996''.

Subsec. (b)(2). Pub. L. 104–188, §1703(n)(10), inserted ''and before'' after ''1982,''.

Pub. L. 104–188, §1609(c)(1), (g)(4)(D), substituted ''January 1, 1997'' for ''January 1, 1996'' and ''15 cents'' for ''14 cents''.

Subsec. (b)(3), (4). Pub. L. 104–188, §1609(c)(1), substituted ''January 1, 1997'' for ''January 1, 1996''.

Subsec. (b)(5). Pub. L. 104–264, §806(1)–(3), added par. (5).

Subsec. (d)(1). Pub. L. 104–264, §1001(a), substituted ''October 1, 1998'' for ''October 1, 1996'' in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 104–264, §1001(b), inserted before semicolon at end ''or the Federal Aviation Reauthorization Act of 1996''.

Subsec. (d)(5). Pub. L. 104–264, §806(4), added par. (5) relating to transfers on account of certain airports.

Pub. L. 104–188, §1609(c)(3), added par. (5) relating to transfers on account of refunds of taxes on transportation by air.

Subsec. (f)(1)(A). Pub. L. 104–188, §1609(g)(4)(C), substituted ''section 4041(c)(2)'' for ''section 4041(c)(4)''.

Subsec. (f)(3). Pub. L. 104–188, §1609(c)(2), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: ''Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate is zero with respect to tax received after December 31, 1995.''

1994—Subsec. (d)(1). Pub. L. 103–305, §401(1), (4), in introductory provisions substituted ''October 1, 1996'' for ''October 1, 1995'' and inserted last sentence which read: ''Any reference in subparagraph (A) to an Act shall be treated as a reference to such Act and the corresponding provisions (if any) of title 49, United States Code, as such Act and provisions were in effect on the date of the enactment of the last Act referred to in subparagraph (A).''

Subsec. (d)(1)(A). Pub. L. 103–305, §401(2), (3), inserted ''or the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992'' after ''Capacity Expansion Act of 1990'' and substituted ''or the Federal Aviation Administration Authorization Act of 1994'' for ''(as such Acts were in effect on the date of the enactment of the Airport Improvement Program Temporary Extension Act of 1994)''.

Pub. L. 103–260 substituted ''or the Airport Improvement Program Temporary Extension Act of 1994 (as such Acts were in effect on the date of the enactment of the Airport Improvement Program Temporary Extension Act of 1994)'' for ''(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992)''.

Subsec. (d)(1)(B). Pub. L. 103–272 substituted ''part A of subtitle VII of title 49, United States Code,'' for ''the Federal Aviation Act of 1958, as amended (49 U.S.C. 1301 et seq.),''.

1993—Subsec. (b)(2). Pub. L. 103–66, §13242(d)(33), substituted ''(to the extent of 14 cents per gallon)'' for ''(to the extent attributable to the Highway Trust Fund financing rate and the deficit reduction rate)''.

Subsec. (f). Pub. L. 103–66, §13242(d)(32), added subsec. (f).

1992—Subsec. (d)(1). Pub. L. 102–581, §501(1), substituted ''October 1, 1995'' for ''October 1, 1992''.

Subsec. (d)(1)(A). Pub. L. 102–581, §501(2), substituted ''(as such Acts were in effect on the date of the enact-

ment of the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992)'' for ''(as such Acts were in effect on the date of the enactment of the Aviation Safety and Capacity Expansion Act of 1990)''.

Subsec. (e)(1). Pub. L. 102–581, § 502(a), amended par. (1) generally. Prior to amendment, par. (1) read as follows: ''In the case of taxes imposed before January 1, 1993, the amounts which would (but for this paragraph) be required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be 3 cents per gallon less (3.5 cents per gallon less in the case of taxes imposed by section 4041(c)(1) and 4091) than the amounts which would (but for this sentence) be appropriated under such paragraphs.''

1990—Subsec. (b). Pub. L. 101–508, § 11213(c)(2), (d)(3), inserted ''and the deficit reduction rate'' after ''financing rate'' in par. (2) and substituted ''January 1, 1996'' for ''January 1, 1991'' in pars. (1) to (4).

Subsec. (d)(1)(A). Pub. L. 101–508, § 11213(d)(4), substituted ''or the Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990 or the Aviation Safety and Capacity Expansion Act of 1990 (as such Acts were in effect on the date of the enactment of the Aviation Safety and Capacity Expansion Act of 1990)'' for ''(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety and Capacity Expansion Act of 1987)''.

Subsec. (d)(4). Pub. L. 101–508, § 11211(b)(6)(G), added par. (4).

Subsec. (e). Pub. L. 101–508, § 11213(c)(1), added subsec. (e).

1989—Subsec. (b)(3). Pub. L. 101–239 substituted ''; and'' for '', and'' at end.

1987—Subsec. (b). Pub. L. 100–223, § 402(a)(3), substituted ''January 1, 1991'' for ''January 1, 1988'', wherever appearing.

Subsec. (b)(3). Pub. L. 100–203, § 10502(g), substituted ''January 1, 1991'' for ''January 1, 1988'' in the par. (3) added by Pub. L. 100–203, § 10502(d)(12).

Pub. L. 100–203, § 10502(d)(12), added par. (3). Former par. (3) redesignated (4).

Subsec. (b)(4). Pub. L. 100–203, § 10502(d)(12), redesignated former par. (3) as (4).

Subsec. (d)(1). Pub. L. 100–223, § 403, in introductory provisions substituted ''October 1, 1992'' for ''October 1, 1987'', and in subpar. (A), substituted ''or the Airport and Airway Safety and Capacity Expansion Act of 1987 (as such Acts were in effect on the date of the enactment of the Airport and Airway Safety and Capacity Expansion Act of 1987)'' for ''(as such Acts were in effect on the date of the enactment of the Surface Transportation Assistance Act of 1982)''.

1986—Subsec. (b)(1). Pub. L. 99–499, § 521(b)(2)(A), substituted ''subsections (c) and (e) of section 4041'' for ''subsections (c) and (d) of section 4041''.

Subsec. (b)(2). Pub. L. 99–499, § 521(b)(2)(B), inserted ''(to the extent attributable to the Highway Trust Fund financing rate)'' after ''section 4081''.

1984—Subsec. (b)(3). Pub. L. 98–369, § 735(c)(15), substituted ''under section 4071 with respect to tires of the types used on aircraft'' for ''under paragraphs (2) and (3) of section 4071(a), with respect to tires and tubes of types used on aircraft''.

Subsec. (d)(3). Pub. L. 98–369, § 474(r)(42), substituted references to section 34 for references to section 39 in heading and text.

1983—Subsec. (d)(1)(A). Pub. L. 97–424 substituted ''the Surface Transportation Assistance Act of 1982'' for ''the Airport and Airway Improvement Act of 1982''.

EFFECTIVE DATE OF 1997 AMENDMENT

Section 1031(e)(3) of Pub. L. 105–34 provided that: ''The amendments made by subsection (d) [amending this section] shall apply with respect to taxes received in the Treasury on and after October 1, 1997.''

EFFECTIVE DATE OF 1996 AMENDMENTS

Except as otherwise specifically provided, amendment by Pub. L. 104–264 applicable only to fiscal years beginning after Sept. 30, 1996, and not to be construed as affecting funds made available for a fiscal year ending before Oct. 1, 1996, see section 3 of Pub. L. 104–264, set out as a note under section 106 of Title 49, Transportation.

Amendment by section 1609(c), (g)(4)(C), (D) of Pub. L. 104–188 effective on 7th calendar day after Aug. 20, 1996, see section 1609(i) of Pub. L. 104–188, set out as a note under section 4041 of this title.

Amendment by section 1703(n)(10) of Pub. L. 104–188 effective as if included in the provision of the Revenue Reconciliation Act of 1993, Pub. L. 103–66, §§ 13001–13444, to which such amendment relates, see section 1703(*o*) of Pub. L. 104–188, set out as a note under section 39 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103–66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103–66, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1992 AMENDMENT

Section 502(b) of Pub. L. 102–581 provided that: ''The amendment made by subsection (a) [amending this section] shall take effect as if included in section 11213 of the Revenue Reconciliation Act of 1990 [Pub. L. 101–508, title XI] on the date of the enactment of such Act [Nov. 5, 1990].''

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(b)(6)(G) of Pub. L. 101–508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101–508, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101–239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100–203, title X, to which such amendment relates, see section 7823 of Pub. L. 101–239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10502(d)(12) of Pub. L. 100–203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100–203, set out as a note under section 40 of this title.

Section 10502(g) of Pub. L. 100–203 provided that the amendment made by that section is effective Dec. 31, 1987.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99–499, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(42) of Pub. L. 98–369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98–369, set out as a note under section 21 of this title.

Amendment by section 735(c)(15) of Pub. L. 98–369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97–424, to which such amendment relates, see section 736 of Pub. L. 98–369, set out as a note under section 4051 of this title.

EFFECTIVE DATE; SAVINGS PROVISION

Section 281(d) of Pub. L. 97–248 provided that:

''(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9501 of this title, and repealing section 1742 of former Title 49, Transportation, and provisions which had amended a note set out under section 120 of Title 23, Highways] shall take effect on September 1, 1982.

''(2) SAVINGS PROVISIONS.—The Airport and Airway Trust Fund established by the amendments made by

this section shall be treated for all purposes of law as the continuation of the Airport and Airway Trust Fund established by section 208 of the Airport and Airway Revenue Act of 1970 [section 208 of Pub. L. 91–258, May 21, 1970, 84 Stat. 250, enacted section 1742 of former Title 49 and amended provisions set out as a note under section 120 of Title 23]. Any reference in any law to the Airport and Airway Trust Fund shall be deemed to include a reference to the Airport and Airway Trust Fund established by the amendments made by this section.''

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 9503 of this title; title 49 sections 41737, 44716, 47107, 48101, 48102, 48103, 48104, 48106, 48107, 48108, 48110, 48201.

§ 9503. Highway Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ''Highway Trust Fund'', consisting of such amounts as may be appropriated or credited to the Highway Trust Fund as provided in this section or section 9602(b).

(b) Transfer to Highway Trust Fund of amounts equivalent to certain taxes

(1) In general

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes received in the Treasury before October 1, 1999, under the following provisions—

(A) section 4041 (relating to taxes on diesel fuels and special motor fuels),

(B) section 4051 (relating to retail tax on heavy trucks and trailers),

(C) section 4061[1] (relating to tax on trucks and truck parts),

(D) section 4071 (relating to tax on tires and tread rubber),

(E) section 4081 (relating to tax on gasoline, diesel fuel, and kerosene), and

(F) section 4481 (relating to tax on use of certain vehicles).

(2) Liabilities incurred before October 1, 1999

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes which are received in the Treasury after September 30, 1999, and before July 1, 2000, and which are attributable to liability for tax incurred before October 1, 1999, under the provisions described in paragraph (1).

(3) Adjustments for aviation uses

The amounts described in paragraphs (1) and (2) with respect to any period shall (before the application of this subsection) be reduced by appropriate amounts to reflect any amounts transferred to the Airport and Airway Trust Fund under section 9502(b) with respect to such period.

(4) Certain taxes not transferred to Highway Trust Fund

For purposes of paragraphs (1) and (2), there shall not be taken into account the taxes imposed by—

(A) section 4041(d),

(B) section 4081 to the extent attributable to the rate specified in section 4081(a)(2)(B),

(C) section 4041 or 4081 to the extent attributable to fuel used in a train,

(D) in the case of fuels used as described in paragraph (4)(D), (5)(B), or (6)(D) of subsection (c), section 4041 or 4081—

(i) with respect to so much of the rate of tax on gasoline or special motor fuels as exceeds 11.5 cents per gallon, and

(ii) with respect to so much of the rate of tax on diesel fuel or kerosene as exceeds 17.5 cents per gallon,

(E) in the case of fuels described in section 4041(b)(2)(A), 4041(k), or 4081(c), section 4041 or 4081 before October 1, 1999, with respect to a rate equal to 2.5 cents per gallon, or

(F) in the case of fuels described in section 4081(c)(2), such section before October 1, 1999, with respect to a rate equal to 2.8 cents per gallon.

(5) General revenue deposits of certain taxes on alcohol mixtures

For purposes of this section, the amounts which would (but for this paragraph) be required to be appropriated under subparagraphs (A) and (E) of paragraph (1) shall be reduced by—

(A) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

(B) 0.67 cent per gallon in the case of gasoline, diesel fuel, or kerosene used in producing a mixture described in subparagraph (A).

(c) Expenditures from Highway Trust Fund

(1) Federal-aid highway program

Except as provided in subsection (e), amounts in the Highway Trust Fund shall be available, as provided by appropriation Acts, for making expenditures before October 1, 1998, to meet those obligations of the United States heretofore or hereafter incurred which are—

(A) authorized by law to be paid out of the Highway Trust Fund established by section 209 of the Highway Revenue Act of 1956,

(B) authorized to be paid out of the Highway Trust Fund under title I or II of the Surface Transportation Assistance Act of 1982,

(C) authorized to be paid out of the Highway Trust Fund under the Surface Transportation and Uniform Relocation Assistance Act of 1987, or

(D) authorized to be paid out of the Highway Trust Fund under the Intermodal Surface Transportation Efficiency Act of 1991.

In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of this sentence.

(2) Transfers from Highway Trust Fund for certain repayments and credits

(A) In general

The Secretary shall pay from time to time from the Highway Trust Fund into the general fund of the Treasury amounts equivalent to—

[1] See References in Text note below.

(i) the amounts paid before July 1, 2000, under—

(I) section 6420 (relating to amounts paid in respect of gasoline used on farms),

(II) section 6421 (relating to amounts paid in respect of gasoline used for certain nonhighway purposes or by local transit systems),

(III) section 6424 (relating to amounts paid in respect of lubricating oil used for certain nontaxable purposes), and

(IV) section 6427 (relating to fuels not used for taxable purposes),

on the basis of claims filed for periods ending before October 1, 1999, and

(ii) the credits allowed under section 34 (relating to credit for certain uses of gasoline, special fuels, and lubricating oil) with respect to gasoline, special fuels, and lubricating oil used before October 1, 1999.

The amounts payable from the Highway Trust Fund under this subparagraph or paragraph (3) shall be determined by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund.

(B) Transfers based on estimates

Transfers under subparagraph (A) shall be made on the basis of estimates by the Secretary, and proper adjustments shall be made in amounts subsequently transferred to the extent prior estimates were in excess or less than the amounts required to be transferred.

(C) Exception for use in aircraft and motorboats

This paragraph shall not apply to amounts estimated by the Secretary as attributable to use of gasoline and special fuels in motorboats or in aircraft.

(3) 1999 floor stocks refunds

The Secretary shall pay from time to time from the Highway Trust Fund into the general fund of the Treasury amounts equivalent to the floor stocks refunds made before July 1, 2000, under section 6412(a).

(4) Transfers from the Trust Fund for motorboat fuel taxes

(A) Transfer to Boat Safety Account

(i) In general

The Secretary shall pay from time to time from the Highway Trust Fund into the Boat Safety Account in the Aquatic Resources Trust Fund amounts (as determined by him) equivalent to the motorboat fuel taxes received on or after October 1, 1980, and before October 1, 1998.

(ii) Limitations

(I) Limit on transfers during any fiscal year

The aggregate amount transferred under this subparagraph during any fiscal year shall not exceed $60,000,000 for each of fiscal years 1989 and 1990 and $70,000,000 for each fiscal year thereafter.

(II) Limit on amount in fund

No amount shall be transferred under this subparagraph if the Secretary determines that such transfer would result in increasing the amount in the Boat Safety Account to a sum in excess of $60,000,000 for each of fiscal years 1989 and 1990 and $70,000,000 for each fiscal year thereafter.

(B) $1,000,000 per year of excess transferred to land and water conservation fund

(i) In general

Any amount received in the Highway Trust Fund—

(I) which is attributable to motorboat fuel taxes, and

(II) which is not transferred from the Highway Trust Fund under subparagraph (A),

shall be transferred (subject to the limitation of clause (ii)) by the Secretary from the Highway Trust Fund into the land and water conservation fund provided for in title I of the Land and Water Conservation Fund Act of 1965.

(ii) Limitation

The aggregate amount transferred under this subparagraph during any fiscal year shall not exceed $1,000,000.

(C) Excess funds transferred to Sport Fish Restoration Account

Any amount received in the Highway Trust Fund—

(i) which is attributable to motorboat fuel taxes, and

(ii) which is not transferred from the Highway Trust Fund under subparagraph (A) or (B),

shall be transferred by the Secretary from the Highway Trust Fund into the Sport Fish Restoration Account in the Aquatic Resources Trust Fund.

(D) Motorboat fuel taxes

For purposes of this paragraph, the term ''motorboat fuel taxes'' means the taxes under section 4041(a)(2) with respect to special motor fuels used as fuel in motorboats and under section 4081 with respect to gasoline used as fuel in motorboats, but only to the extent such taxes are deposited into the Highway Trust Fund.

(E) Determination

The amount of payments made under this paragraph after October 1, 1986 shall be determined by the Secretary in accordance with the methodology described in the Treasury Department's Report to Congress of June 1986 entitled ''Gasoline Excise Tax Revenues Attributable to Fuel Used in Recreational Motorboats.''

(5) Transfers from the Trust Fund for small-engine fuel taxes

(A) In general

The Secretary shall pay from time to time from the Highway Trust Fund into the Sport Fish Restoration Account in the Aquatic Resources Trust Fund amounts (as determined by him) equivalent to the small-engine fuel

taxes received on or after December 1, 1990, and before October 1, 1998.

(B) Small-engine fuel taxes

For purposes of this paragraph, the term ''small-engine fuel taxes'' means the taxes under section 4081 with respect to gasoline used as a fuel in the nonbusiness use of small-engine outdoor power equipment, but only to the extent such taxes are deposited into the Highway Trust Fund.

(6) Transfers from Trust Fund of certain recreational fuel taxes, etc.

(A) In general

The Secretary shall pay from time to time from the Highway Trust Fund into the National Recreational Trails Trust Fund amounts (as determined by him) equivalent to 0.3 percent (as adjusted under subparagraph (C)) of the total Highway Trust Fund receipts for the period for which the payment is made.

(B) Limitation

The amount paid into the National Recreational Trails Trust Fund under this paragraph during any fiscal year shall not exceed the amount obligated under section 1302 of the Intermodal Surface Transportation Efficiency Act of 1991 (as in effect on the date of the enactment of this paragraph) for such fiscal year to be expended from such Trust Fund.

(C) Adjustment of percentage

(i) First year

Within 1 year after the date of the enactment of this paragraph, the Secretary shall adjust the percentage contained in subparagraph (A) so that it corresponds to the revenues received by the Highway Trust Fund from nonhighway recreational fuel taxes.

(ii) Subsequent years

Not more frequently than once every 3 years, the Secretary may increase or decrease the percentage established under clause (i) to reflect, in the Secretary's estimation, changes in the amount of revenues received in the Highway Trust Fund from nonhighway recreational fuel taxes.

(iii) Amount of adjustment

Any adjustment under clause (ii) shall be not more than 10 percent of the percentage in effect at the time the adjustment is made.

(iv) Use of data

In making the adjustments under clauses (i) and (ii), the Secretary shall take into account data on off-highway recreational vehicle registrations and use.

(D) Nonhighway recreational fuel taxes

For purposes of this paragraph, the term ''nonhighway recreational fuel taxes'' means taxes under section[2] 4041 and 4081 (to the extent deposited into the Highway Trust Fund) with respect to—

(i) fuel used in vehicles on recreational trails or back country terrain (including vehicles registered for highway use when used on recreational trails, trail access roads not eligible for funding under title 23, United States Code, or back country terrain), and

(ii) fuel used in campstoves and other nonengine uses in outdoor recreational equipment.

Such term shall not include small-engine fuel taxes (as defined by paragraph (5)) and taxes which are credited or refunded.

(E) Termination

No amount shall be paid under this paragraph after September 30, 1998.

(7) Limitation on expenditures

Notwithstanding any other provision of law, in calculating amounts under section 157(a) of title 23, United States Code, and sections 1013(c), 1015(a), and 1015(b) of the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102–240; 105 Stat. 1914), deposits in the Highway Trust Fund resulting from the amendments made by the Taxpayer Relief Act of 1997 shall not be taken into account.

(d) Adjustments of apportionments

(1) Estimates of unfunded highway authorizations and net highway receipts

The Secretary of the Treasury, not less frequently than once in each calendar quarter, after consultation with the Secretary of Transportation, shall estimate—

(A) the amount which would (but for this subsection) be the unfunded highway authorizations at the close of the next fiscal year, and

(B) the net highway receipts for the 24-month period beginning at the close of such fiscal year.

(2) Procedure where there is excess unfunded highway authorizations

If the Secretary of the Treasury determines for any fiscal year that the amount described in paragraph (1)(A) exceeds the amount described in paragraph (1)(B)—

(A) he shall so advise the Secretary of Transportation, and

(B) he shall further advise the Secretary of Transportation as to the amount of such excess.

(3) Adjustment of apportionments where unfunded authorizations exceed 2 years' receipts

(A) Determination of percentage

If, before any apportionment to the States is made, in the most recent estimate made by the Secretary of the Treasury there is an excess referred to in paragraph (2)(B), the Secretary of Transportation shall determine the percentage which—

(i) the excess referred to in paragraph (2)(B), is of

(ii) the amount authorized to be appropriated from the Trust Fund for the fiscal year for apportionment to the States.

If, but for this sentence, the most recent estimate would be one which was made on a

[2] So in original. Probably should be ''sections''.

date which will be more than 3 months before the date of the apportionment, the Secretary of the Treasury shall make a new estimate under paragraph (1) for the appropriate fiscal year.

(B) Adjustment of apportionments

If the Secretary of Transportation determines a percentage under subparagraph (A) for purposes of any apportionment, notwithstanding any other provision of law, the Secretary of Transportation shall apportion to the States (in lieu of the amount which, but for the provisions of this subsection, would be so apportioned) the amount obtained by reducing the amount authorized to be so apportioned by such percentage.

(4) Apportionment of amounts previously withheld from apportionment

If, after funds have been withheld from apportionment under paragraph (3)(B), the Secretary of the Treasury determines that the amount described in paragraph (1)(A) does not exceed the amount described in paragraph (1)(B) or that the excess described in paragraph (1)(B) is less than the amount previously determined, he shall so advise the Secretary of Transportation. The Secretary of Transportation shall apportion to the States such portion of the funds so withheld from apportionment as the Secretary of the Treasury has advised him may be so apportioned without causing the amount described in paragraph (1)(A) to exceed the amount described in paragraph (1)(B). Any funds apportioned pursuant to the preceding sentence shall remain available for the period for which they would be available if such apportionment took effect with the fiscal year in which they are apportioned pursuant to the preceding sentence.

(5) Definitions

For purposes of this subsection—

(A) Unfunded highway authorizations

The term ''unfunded highway authorizations'' means, at any time, the excess (if any) of—

(i) the total potential unpaid commitments at such time as a result of the apportionment to the States of the amounts authorized to be appropriated from the Highway Trust Fund, over

(ii) the amount available in the Highway Trust Fund at such time to defray such commitments (after all other unpaid commitments at such time which are payable from the Highway Trust Fund have been defrayed).

(B) Net highway receipts

The term ''net highway receipts'' means, with respect to any period, the excess of—

(i) the receipts (including interest) of the Highway Trust Fund during such period, over

(ii) the amounts to be transferred during such period from such Fund under subsection (c) (other than paragraph (1) thereof).

(6) Reports

Any estimate under paragraph (1) and any determination under paragraph (2) shall be reported by the Secretary of the Treasury to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, the Committees on the Budget of both Houses, the Committee on Public Works and Transportation of the House of Representatives, and the Committee on Environment and Public Works of the Senate.

(e) Establishment of Mass Transit Account

(1) Creation of account

There is established in the Highway Trust Fund a separate account to be known as the ''Mass Transit Account'' consisting of such amounts as may be transferred or credited to the Mass Transit Account as provided in this subsection or section 9602(b).

(2) Transfers to Mass Transit Account

The Secretary of the Treasury shall transfer to the Mass Transit Account the mass transit portion of the amounts appropriated to the Highway Trust Fund under subsection (b) which are attributable to taxes under sections 4041 and 4081 imposed after March 31, 1983. For purposes of the preceding sentence, the term ''mass transit portion'' means an amount determined at the rate of 2.85 cents for each gallon with respect to which tax was imposed under section 4041 or 4081.

(3) Expenditures from Account

Amounts in the Mass Transit Account shall be available, as provided by appropriation Acts, for making capital or capital-related expenditures before October 1, 1998 (including capital expenditures for new projects) in accordance with—

(A) section 5338(a)(1) or (b)(1) of title 49, or

(B) the Intermodal Surface Transportation Efficiency Act of 1991,

as section 5338(a)(1) or (b)(1) and the Intermodal Surface Transportation Efficiency Act of 1991 were in effect on December 18, 1991[3]

(4) Limitation

Rules similar to the rules of subsection (d) shall apply to the Mass Transit Account except that subsection (d)(1) shall be applied by substituting ''12-month'' for ''24-month''.

(5) Portion of certain transfers to be made from account

(A) In general

Transfers under paragraphs (2), (3), and (4) of subsection (c) shall be borne by the Highway Account and the Mass Transit Account in proportion to the respective revenues transferred under this section to the Highway Account (after the application of paragraph (2)) and the Mass Transit Account.

(B) Highway Account

For purposes of subparagraph (A), the term ''Highway Account'' means the portion of the Highway Trust Fund which is not the Mass Transit Account.

(Added Pub. L. 97–424, title V, § 531(a), Jan. 6, 1983, 96 Stat. 2187; amended Pub. L. 98–369, div.

[3] So in original. Probably should be followed by a period.

A, title IV, §474(r)(43), title IX, §911(d)(1), title X, §1016(b), July 18, 1984, 98 Stat. 847, 1006, 1020; Pub. L. 99–499, title V, §521(b)(1), Oct. 17, 1986, 100 Stat. 1777; Pub. L. 99–640, §7(a), Nov. 10, 1986, 100 Stat. 3547; Pub. L. 100–17, title V, §§503(a), (b), 504, Apr. 2, 1987, 101 Stat. 257, 258; Pub. L. 100–203, title X, §10502(d)(13)–(15), Dec. 22, 1987, 101 Stat. 1330–444, 1330–445; Pub. L. 100–448, §6(a)(1), (3), Sept. 28, 1988, 102 Stat. 1839; Pub. L. 101–239, title VII, §7822(b)(6), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 101–508, title XI, §11211(a)(5)(D)–(F), (b)(6)(H), (g)(1), (h)(1), (i)(1), Nov. 5, 1990, 104 Stat. 1388–424, 1388–426, 1388–427; Pub. L. 102–240, title VIII, §§8002(d)(1), (2)(A), (e), (f), 8003(b), Dec. 18, 1991, 105 Stat. 2204, 2205; Pub. L. 103–66, title XIII, §§13242(d)(34)–(41), 13244(a), Aug. 10, 1993, 107 Stat. 527, 529; Pub. L. 103–429, §4, Oct. 31, 1994, 108 Stat. 4378; Pub. L. 105–34, title IX, §901(a)–(d), title X, §1032(e)(13), (14), title XVI, §1601(f)(2), Aug. 5, 1997, 111 Stat. 871, 872, 935, 1090; Pub. L. 105–102, §1, Nov. 20, 1997, 111 Stat. 2204; Pub. L. 105–130, §9(a), Dec. 1, 1997, 111 Stat. 2560.)

REFERENCES IN TEXT

Section 4061, referred to in subsec. (b)(1)(C), was repealed by Pub. L. 98–369, div. A, title VII, §735(a)(1), July 18, 1984, 98 Stat. 980.

Section 209 of the Highway Revenue Act of 1956, referred to in subsec. (c)(1)(A), is section 209 of act June 29, 1956, ch. 462, title II, 70 Stat. 397, which was set out as a note under section 120 of Title 23, Highways. Section 209 was repealed, except for subsection (b) thereof, by Pub. L. 97–424, title V, §531(b), Jan. 6, 1983, 96 Stat. 2191.

The Surface Transportation Assistance Act of 1982, referred to in subsec. (c)(1)(B), is Pub. L. 97–424, Jan. 6, 1983, 96 Stat. 2097. Titles I and II of that Act are known as the Highway Improvement Act of 1982 and the Highway Safety Act of 1982, respectively. For complete classification of these Acts to the Code, see Short Title of 1983 Amendment notes set out under sections 101 and 401, respectively, of Title 23, Highways, and Tables.

The Surface Transportation and Uniform Relocation Assistance Act of 1987, referred to in subsec. (c)(1)(C), is Pub. L. 100–17, Apr. 2, 1987, 101 Stat. 132. For complete classification of this Act to the Code, see Short Title of 1987 Amendment note set out under section 101 of Title 23 and Tables.

The Intermodal Surface Transportation Efficiency Act of 1991, referred to in subsecs. (c)(1)(D), (7) and (e)(3), is Pub. L. 102–240, Dec. 18, 1991, 105 Stat. 1914. Section 1302 of the Act is classified to section 1261 of Title 16, Conservation. Sections 1013(c) and 1015 of the Act are set out as notes under sections 157 and 104, respectively, of Title 23, Highways. For complete classification of this Act to the Code, see Short Title of 1991 Amendment note set out under section 101 of Title 49, Transportation, and Tables.

The date of the enactment of this sentence, referred to in subsec. (c)(1), is the date of enactment of Pub. L. 105–130, which was approved Dec. 1, 1997.

Section 6424, referred to in subsec. (c)(2)(A)(i)(III), was repealed by Pub. L. 97–424, title V, §515(b)(5), Jan. 6, 1983, 96 Stat. 2181.

The Land and Water Conservation Fund Act of 1965, referred to in subsec. (c)(4)(B)(i), is Pub. L. 88–578, Sept. 3, 1964, 78 Stat. 897, as amended. Title I of that Act is classified generally to part B (§460*l*–4 et seq.) of subchapter LXIX of chapter 1 of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 460*l*–4 of Title 16 and Tables.

The date of the enactment of this paragraph, referred to in subsec. (c)(6)(B), (C)(i), is the date of enactment of Pub. L. 102–240, which was approved Dec. 18, 1991.

The Taxpayer Relief Act of 1997, referred to in subsec. (c)(7), is Pub. L. 105–34, Aug. 5, 1997, 111 Stat. 788. For complete classification of this Act to the Code, see Short Title of 1997 Amendments note set out under section 1 of this title and Tables.

AMENDMENTS

1997—Subsec. (b)(1)(E). Pub. L. 105–34, §1032(e)(13), substituted ‘‘, diesel fuel, and kerosene’’ for ‘‘and diesel fuel’’.

Subsec. (b)(4). Pub. L. 105–34, §901(a), amended heading and text of par. (4) generally. Prior to amendment, text read as follows: ‘‘For purposes of paragraphs (1) and (2)—

‘‘(A) there shall not be taken into account the taxes imposed by section 4041(d), and

‘‘(B) there shall be taken into account the taxes imposed by sections 4041 and 4081 only to the extent attributable to the Highway Trust Fund financing rate.’’

Subsec. (b)(5)(B). Pub. L. 105–34, §1032(e)(14), substituted ‘‘, diesel fuel, or kerosene’’ for ‘‘or diesel fuel’’.

Subsec. (c)(1). Pub. L. 105–130, §9(a)(1)(A), substituted ‘‘1998’’ for ‘‘1997’’ in introductory provisions and, in concluding provisions, substituted ‘‘In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of this sentence.’’ for ‘‘In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of the Intermodal Surface Transportation Efficiency Act of 1991.’’

Subsec. (c)(2)(A). Pub. L. 105–34, §901(d)(2), in concluding provisions, substituted ‘‘by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund’’ for ‘‘by taking into account only the Highway Trust Fund financing rate applicable to any fuel’’.

Subsec. (c)(2)(A)(ii). Pub. L. 105–34, §1601(f)(2), struck out ‘‘(or with respect to qualified diesel-powered highway vehicles purchased before January 1, 1999)’’ after ‘‘October 1, 1999’’.

Subsec. (c)(4)(A)(i). Pub. L. 105–130, §9(a)(1)(B), substituted ‘‘1998’’ for ‘‘1997’’.

Subsec. (c)(4)(D). Pub. L. 105–34, §901(d)(3), substituted ‘‘deposited into the Highway Trust Fund’’ for ‘‘attributable to the Highway Trust Fund financing rate’’.

Subsec. (c)(5)(A). Pub. L. 105–130, §9(a)(1)(C), substituted ‘‘1998’’ for ‘‘1997’’.

Subsec. (c)(5)(B), (6)(D). Pub. L. 105–34, §901(d)(3), substituted ‘‘deposited into the Highway Trust Fund’’ for ‘‘attributable to the Highway Trust Fund financing rate’’.

Subsec. (c)(6)(E). Pub. L. 105–130, §9(a)(1)(D), substituted ‘‘1998’’ for ‘‘1997’’.

Subsec. (c)(7). Pub. L. 105–34, §901(c), added par. (7).

Subsec. (e)(2). Pub. L. 105–34, §901(b), substituted ‘‘2.85 cents’’ for ‘‘2 cents’’.

Subsec. (e)(3). Pub. L. 105–130, §9(a)(2)(A), substituted ‘‘1998’’ for ‘‘1997’’ in introductory provisions.

Pub. L. 105–130, §9(a)(2)(B), which directed substitution of ‘‘the enactment of the last sentence of subsection (c)(1)’’ for ‘‘the enactment of the Intermodal Surface Transportation Efficiency Act of 1991’’, could not be executed because the words ‘‘the enactment of the Intermodal Surface Transportation Efficiency Act of 1991’’ did not appear subsequent to the amendment by Pub. L. 105–102. See below.

Pub. L. 105–102, in concluding provisions, substituted ‘‘section 5338(a)(1) or (b)(1) and the Intermodal Surface Transportation Efficiency Act of 1991 were in effect on December 18, 1991’’ for ‘‘such Acts are in effect on the date of the enactment of the Intermodal Surface Transportation Efficiency Act of 1991.’’

Subsec. (e)(5)(A). Pub. L. 105–34, §1601(f)(2)(B), struck out ‘‘; except that any such transfers to the extent attributable to section 6427(g) shall be borne only by the Highway Account’’ before period at end.

Subsec. (f). Pub. L. 105–34, §901(d)(1), struck out heading and text of subsec. (f) which consisted of pars. (1) to

(4) relating to definition of Highway Trust Fund financing rate.

1994—Subsec. (e)(3)(A). Pub. L. 103–429 substituted ''section 5338(a)(1) or (b)(1) of title 49'' for ''paragraph (1) or (3) of subsection (a), or paragraph (1) or (3) of subsection (b), of section 21 of the Federal Transit Act''.

1993—Subsec. (b)(1)(E). Pub. L. 103–66, § 13242(d)(34)(A), substituted ''gasoline and diesel fuel), and'' for ''gasoline),''.

Subsec. (b)(1)(F), (G). Pub. L. 103–66, § 13242(d)(34)(B), (C), redesignated subpar. (G) as (F) and struck out former subpar. (F) which read as follows: ''section 4091 (relating to tax on diesel fuel), and''.

Subsec. (b)(4). Pub. L. 103–66, § 13242(d)(35)(B), which directed amendment of subsec. (b)(4)(C) by substituting ''4081'' for ''4091'', could not be executed because subsec. (b)(4) does not contain a subpar. (C).

Subsec. (b)(4)(B). Pub. L. 103–66, § 13242(b)(35)(A), substituted ''and 4081'' for '', 4081, and 4091'' and ''rate'' for ''rates under such sections''.

Subsec. (b)(5). Pub. L. 103–66, § 13242(d)(36), substituted ''and (E)'' for '', (E), and (F)'' in introductory provisions.

Subsec. (c)(4)(D). Pub. L. 103–66, § 13242(d)(38), substituted ''rate'' for ''rates under such sections''.

Subsec. (c)(5)(B). Pub. L. 103–66, § 13242(d)(39), substituted ''rate'' for ''rate under such section''.

Subsec. (c)(6)(D). Pub. L. 103–66, § 13242(d)(37), substituted ''and 4081'' for '', 4081, and 4091'' in introductory provisions.

Subsec. (e)(2). Pub. L. 103–66, § 13244(a), substituted ''2 cents'' for ''1.5 cents''.

Pub. L. 103–66, § 13242(d)(40), substituted ''and 4081'' for '', 4081, and 4091'' and ''or 4081'' for '', 4081, or 4091''.

Subsec. (f). Pub. L. 103–66, § 13242(d)(41), added subsec. (f).

1991—Subsec. (b)(1), (2). Pub. L. 102–240, § 8002(d)(1), substituted ''1999'' for ''1995'' and ''2000'' for ''1996'' wherever appearing.

Subsec. (c)(1). Pub. L. 102–240, § 8002(e), substituted ''1997'' for ''1993'' in introductory provisions, added subpar. (D) and concluding provisions, and struck out former subpar. (D) which read as follows: ''hereafter authorized by a law which does not authorize the expenditure out of the Highway Trust Fund of any amount for a general purpose not covered by subparagraph (A), (B), or (C) as in effect on the date of the enactment of the Surface Transportation and Uniform Relocation Assistance Act of 1987.''

Subsec. (c)(2)(A), (3). Pub. L. 102–240, § 8002(d)(1), substituted ''1999'' for ''1995'' and ''2000'' for ''1996'' wherever appearing.

Subsec. (c)(4)(A)(i), (5)(A). Pub. L. 102–240, § 8002(d)(2)(A), substituted ''1997'' for ''1995''.

Subsec. (c)(6). Pub. L. 102–240, § 8003(b), added par. (6).

Subsec. (e)(3). Pub. L. 102–240, § 8002(e)(1), (f), inserted ''or capital-related'' after ''capital'' the first time appearing and substituted ''1997'' for ''1993'' and ''in accordance with—'' and subpars. (A) and (B) and concluding provisions for ''in accordance with section 21(a)(2) of the Urban Mass Transportation Act of 1964.''

1990—Subsec. (b)(1), (2). Pub. L. 101–508, § 11211(g)(1), substituted ''1995'' for ''1993'' and ''1996'' for ''1994'' wherever appearing.

Subsec. (b)(4)(B). Pub. L. 101–508, § 11211(a)(5)(D), inserted reference to section 4041.

Subsec. (b)(5). Pub. L. 101–508, § 11211(a)(5)(F), added par. (5).

Subsec. (c)(2)(A). Pub. L. 101–508, § 11211(g)(1), substituted ''1995'' for ''1993'' and ''1996'' for ''1994'' wherever appearing.

Pub. L. 101–508, § 11211(a)(5)(E), inserted at end ''The amounts payable from the Highway Trust Fund under this subparagraph or paragraph (3) shall be determined by taking into account only the Highway Trust Fund financing rate applicable to any fuel.''

Subsec. (c)(3), (4)(A)(i). Pub. L. 101–508, § 11211(g)(1), substituted ''1995'' for ''1993'' and ''1996'' for ''1994'' wherever appearing.

Subsec. (c)(4)(D). Pub. L. 101–508, § 11211(b)(6)(H), struck out ''(to the extent attributable to the Highway Trust Fund financing rate)'' after ''section 4081'' and inserted before period at end '', but only to the extent such taxes are attributable to the Highway Trust Fund financing rates under such sections''.

Subsec. (c)(5). Pub. L. 101–508, § 11211(i)(1), added par. (5).

Subsec. (e)(2). Pub. L. 101–508, § 11211(h)(1), substituted ''1.5 cents'' for ''1 cent''.

1989—Subsec. (b)(4)(A). Pub. L. 101–239 substituted ''by section 4041(d)'' for ''by sections 4041(d)''.

1988—Subsec. (c)(4)(A)(ii)(I), (II). Pub. L. 100–448, § 6(a)(1)(A), (3), substituted ''$60,000,000 for each of fiscal years 1989 and 1990 and $70,000,000 for each fiscal year thereafter.'' for ''$60,000,000'' for Fiscal Year 1987 only and $45,000,000 for each Fiscal Year thereafter;.''

Subsec. (c)(4)(E). Pub. L. 100–448, § 6(a)(1)(B), struck out ''Further, a portion of the payments made by the Secretary from Fiscal Year 1987 motorfuel excise tax receipts shall be used to increase the funding for boating safety programs during Fiscal Year 1987 only.''

1987—Subsec. (b). Pub. L. 100–17, § 503(a), substituted ''1993'' for ''1988'' wherever appearing, and substituted ''1994'' for ''1989'' in par. (2).

Subsec. (b)(1)(F). Pub. L. 100–203, § 10502(d)(13), added subpar. (F) and struck out former subpar. (F) which read as follows: ''section 4091 (relating to tax on lubricating oil), and''.

Subsec. (b)(4). Pub. L. 100–203, § 10502(d)(14), amended par. (4) generally. Prior to amendment, par. (4) read as follows: ''For purposes of paragraphs (1) and (2), there shall not be taken into account the taxes imposed by section 4041(d) and so much of the taxes imposed by section 4081 as is attributable to the Leaking Underground Storage Tank Trust Fund financing rate.''

Subsec. (c). Pub. L. 100–17, § 503(a), substituted ''1993'' for ''1988'' wherever appearing and ''1994'' for ''1989'' wherever appearing.

Subsec. (c)(1)(C), (D). Pub. L. 100–17, § 503(b), added subpars. (C) and (D) and struck out former subpar. (C) which read as follows: ''hereafter authorized by a law which does not authorize the expenditure out of the Highway Trust Fund of any amount for a general purpose not covered by subparagraph (A) or (B) as in effect on December 31, 1982.''

Subsec. (e)(2). Pub. L. 100–203, § 10502(d)(15), substituted ''sections 4041, 4081, and 4091'' for ''sections 4041 and 4081'' and ''section 4041, 4081, or 4091'' for ''section 4041 or 4081''.

Subsec. (e)(3). Pub. L. 100–17, § 503(a)(1), substituted ''1993'' for ''1988''.

Subsec. (e)(5). Pub. L. 100–17, § 504, added par. (5).

1986—Subsec. (b)(4). Pub. L. 99–499, § 521(b)(1)(A), added par. (4).

Subsec. (c)(4)(A)(ii). Pub. L. 99–640, § 7(a)(1), substituted ''$60,000,000'' for Fiscal Year 1987 only and $45,000,000 for each Fiscal Year thereafter;'' for ''$45,000,000'' in two places.

Subsec. (c)(4)(D). Pub. L. 99–499, § 521(b)(1)(B), inserted ''(to the extent attributable to the Highway Trust Fund financing rate)'' after ''section 4081''.

Subsec. (c)(4)(E). Pub. L. 99–640, § 7(a)(2), added subpar. (E).

1984—Subsec. (c)(2)(A)(ii). Pub. L. 98–369, § 474(r)(43), substituted ''section 34'' for ''section 39''.

Pub. L. 98–369, § 911(d)(1)(B), inserted ''(or with respect to qualified diesel-powered highway vehicles purchased before January 1, 1988)''.

Subsec. (c)(4)(A). Pub. L. 98–369, § 1016(b)(1)(C), substituted ''Boat Safety Account'' for ''National Recreational Boating Safety and Facilities Improvement Fund'' in heading.

Subsec. (c)(4)(A)(i). Pub. L. 98–369, § 1016(b)(1)(A), substituted ''the Boat Safety Account in the Aquatic Resources Trust Fund'' for ''the National Recreational Boating Safety and Facilities Improvement Fund established by section 202 of the Recreational Boating Fund Act''.

Subsec. (c)(4)(A)(ii)(II). Pub. L. 98–369, § 1016(b)(1)(B), substituted ''the amount in the Boat Safety Account'' for ''the amount in the National Recreational Boating and Facilities Improvement Fund''.

Subsec. (c)(4)(B) to (D). Pub. L. 98–369, § 1016(b)(2), added subpars. (B) and (C), redesignated former subpar. (C) as (D), and struck out former subpar. (B) which provided for the transfer of excess funds to the Land and Water Conservation Fund.

Subsec. (e)(2). Pub. L. 98–369, § 911(d)(1)(A), amended par. (2) generally, substituting ''the mass transit portion'' for ''one-ninth'', and inserting provision defining mass transit portion as an amount determined at the rate of 1 cent for each gallon with respect to which tax was imposed under section 4041 or 4081.

CHANGE OF NAME

Committee on Public Works and Transportation of House of Representatives treated as referring to Committee on Transportation and Infrastructure of House of Representatives by section 1(a) of Pub. L. 104–14, set out as a note preceding section 21 of Title 2, The Congress.

EFFECTIVE DATE OF 1997 AMENDMENTS

Section 9(d) of Pub. L. 105–130 provided that: ''The amendments made by this section [amending this section and sections 9504 and 9511 of this title] shall take effect on October 1, 1997.''

Section 901(f) of Pub. L. 105–34 provided that: ''The amendments made by this section [amending this section] shall apply to taxes received in the Treasury after September 30, 1997.''

Amendment by section 1032(e)(13), (14) of Pub. L. 105–34 effective July 1, 1998, see section 1032(f) of Pub. L. 105–34, set out as a note under section 4041 of this title.

Amendment by section 1601(f)(2) of Pub. L. 105–34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104–188, to which it relates, see section 1601(j) of Pub. L. 105–34, set out as a note under section 23 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13242(d)(34) to (41) of Pub. L. 103–66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103–66, set out as a note under section 4041 of this title.

Section 13244(b) of Pub. L. 103–66 provided that: ''The amendment made by this section [amending this section] shall apply to amounts attributable to taxes imposed on or after October 1, 1995.''

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(a)(5)(D)–(F) of Pub. L. 101–508 applicable to gasoline removed (as defined in former section 4082 of this title) after Nov. 30, 1990, see section 11211(a)(6) of Pub. L. 101–508, set out as a note under section 4041 of this title.

Amendment by section 11211(b)(6)(H) of Pub. L. 101–508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101–508, set out as a note under section 4041 of this title.

Section 11211(h)(2) of Pub. L. 101–508 provided that: ''The amendment made by paragraph (1) [amending this section] shall apply to amounts attributable to taxes imposed on or after December 1, 1990.''

Section 11211(i)(4) of Pub. L. 101–508 provided that: ''The amendments made by this subsection [amending this section and section 9504 of this title] shall take effect on December 1, 1990.''

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101–239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100–203, title X, to which such amendment relates, see section 7823 of Pub. L. 101–239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–448 effective Oct. 1, 1988, see section 6(e) of Pub. L. 100–448, set out as a note under section 777 of Title 16, Conservation.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100–203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100–203, set out as a note under section 40 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99–499, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(43) of Pub. L. 98–369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98–369, set out as a note under section 21 of this title.

Amendment by section 911(d)(1) of Pub. L. 98–369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98–369, set out as a note under section 6427 of this title.

Amendment by section 1016(b) of Pub. L. 98–369 effective Oct. 1, 1984, see section 1016(e) of Pub. L. 98–369, set out as an Effective Date note under section 9504 of this title.

EFFECTIVE DATE; SAVINGS PROVISION

Section 531(e) of Pub. L. 97–424 provided that:

''(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 460*l*–11 of Title 16, Conservation, and amending provisions set out as a note under section 120 of Title 23, Highways] shall take effect on January 1, 1983.

''(2) NEW HIGHWAY TRUST FUND TREATED AS CONTINUATION OF OLD.—The Highway Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the Highway Trust Fund established by section 209 of the Highway Revenue Act of 1956 [section 209 of act June 29, 1956, ch. 462, title II, 70 Stat. 397, set out as a note under section 120 of Title 23, Highways]. Any reference in any law to the Highway Trust Fund established by such section 209 shall be deemed to include (wherever appropriate) a reference to the Highway Trust Fund established by the amendments made by this section.''

REPORT ON NONHIGHWAY RECREATIONAL FUEL TAXES

Section 8003(d) of Pub. L. 102–240 provided that: ''The Secretary of the Treasury shall, within a reasonable period after the close of each of fiscal years 1992 through 1996, submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate specifying his estimate of the amount of nonhighway recreational fuel taxes (as defined in section 9503(c)(6) of the Internal Revenue Code of 1986, as added by this Act) received in the Treasury during such fiscal year.''

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 9504, 9511 of this title; title 16 sections 460*l*–11, 1261; title 46 section 13106; title 49 section 31104.

§ 9504. Aquatic Resources Trust Fund

(a) Creation of Trust Fund

(1) In general

There is hereby established in the Treasury of the United States a trust fund to be known as the ''Aquatic Resources Trust Fund''.

(2) Accounts in Trust Fund

The Aquatic Resources Trust Fund shall consist of—

(A) a Sport Fish Restoration Account, and

(B) a Boat Safety Account.

Each such Account shall consist of such amounts as may be appropriated, credited, or

paid to it as provided in this section, section 9503(c)(4), section 9503(c)(5), or section 9602(b).

(b) Sport Fish Restoration Account

(1) Transfer of certain taxes to Account

There is hereby appropriated to the Sport Fish Restoration Account amounts equivalent to the following amounts received in the Treasury on or after October 1, 1984—

(A) the taxes imposed by section 4161(a) (relating to sport fishing equipment), and

(B) the import duties imposed on fishing tackle under heading 9507 of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) and on yachts and pleasure craft under chapter 89 of the Harmonized Tariff Schedule of the United States.

(2) Expenditures from Account

Amounts in the Sport Fish Restoration Account shall be available, as provided by appropriation Acts, for making expenditures—

(A) to carry out the purposes of the Act entitled ''An Act to provide that the United States shall aid the States in fish restoration and management projects, and for other purposes'', approved August 9, 1950 (as in effect on October 1, 1988), and

(B) to carry out the purposes of the Coastal Wetlands Planning, Protection and Restoration Act (as in effect on November 29, 1990).

Amounts transferred to such account under section 9503(c)(5) may be used only for making expenditures described in subparagraph (B) of this paragraph.

(c) Expenditures from Boat Safety Account

Amounts in the Boat Safety Account shall be available, as provided by appropriation Acts, for making expenditures before October 1, 1998, to carry out the purposes of section 13106 of title 46, United States Code (as in effect on October 1, 1988).

(d) Cross reference

For provision transferring motorboat fuels taxes to Boat Safety Account and Sport Fish Restoration Account, see section 9503(c)(4).

(Added Pub. L. 98–369, div. A, title X, § 1016(a), July 18, 1984, 98 Stat. 1019; amended Pub. L. 100–418, title I, § 1214(p)(2), Aug. 23, 1988, 102 Stat. 1159; Pub. L. 100–448, § 6(a)(2), (c)(3), Sept. 28, 1988, 102 Stat. 1839, 1841; Pub. L. 101–508, title XI, § 11211(i)(2), (3), Nov. 5, 1990, 104 Stat. 1388–428; Pub. L. 102–240, title VIII, § 8002(d)(2)(C), (i), Dec. 18, 1991, 105 Stat. 2204, 2205; Pub. L. 105–130, § 9(b), Dec. 1, 1997, 111 Stat. 2561.)

REFERENCES IN TEXT

The Harmonized Tariff Schedule of the United States, referred to in subsec. (b)(1)(B), is not set out in the Code. See Publication of Harmonized Tariff Schedule note set out under section 1202 of Title 19, Customs Duties.

The Act entitled ''An Act to provide that the United States shall aid the States in fish restoration and management projects, and for other purposes'', approved August 9, 1950, referred to in subsec. (b)(2)(A), is act Aug. 9, 1950, ch. 658, 64 Stat. 430, as amended, popularly known as the Federal Aid in Fish Restoration Act, the Fish Restoration and Management Projects Act, and the Dingell-Johnson Sport Fish Restoration Act, which is classified generally to chapter 10B (§ 777 et seq.) of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 777 of Title 16 and Tables.

The Coastal Wetlands Planning, Protection and Restoration Act, referred to in subsec. (b)(2)(B), is title III of Pub. L. 101–646, Nov. 29, 1990, 104 Stat. 4778, which is classified generally to chapter 59A (§ 3951 et seq.) of Title 16. For complete classification of this Act to the Code, see Short Title note set out under section 3951 of Title 16 and Tables.

AMENDMENTS

1997—Subsec. (c). Pub. L. 105–130 substituted ''October 1, 1998'' for ''April 1, 1998''.

1991—Subsec. (b)(2)(B). Pub. L. 102–240, § 8002(i), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: ''to carry out the purposes of any law which is substantially identical to S. 3252 of the 101st Congress, as introduced.''

Subsec. (c). Pub. L. 102–240, § 8002(d)(2)(C), substituted ''1998'' for ''1994''.

1990—Subsec. (a)(2). Pub. L. 101–508, § 11211(i)(2), inserted reference to section 9503(c)(5) in last sentence.

Subsec. (b)(2). Pub. L. 101–508, § 11211(i)(3), amended par. (2) generally. Prior to amendment, par. (2) read as follows: ''Amounts in the Sport Fish Restoration Account shall be available, as provided by appropriation Acts, to carry out the purposes of the Act entitled 'An Act to provide that the United States shall aid the States in fish restoration and management projects, and for other purposes', approved August 9, 1950 (as in effect on October 1, 1988).''

1988—Subsec. (b)(1)(B). Pub. L. 100–418 substituted ''heading 9507 of the Harmonized Tariff Schedule of the United States'' for ''subpart B of part 5 of schedule 7 of the Tariff Schedules of the United States'' and ''chapter 89 of the Harmonized Tariff Schedule of the United States'' for ''subpart D of part 6 of schedule 6 of such Schedules''.

Subsec. (b)(2). Pub. L. 100–448, § 6(c)(3), substituted ''(as in effect on October 1, 1988)'' for ''(as in effect on June 1, 1984)''.

Subsec. (c). Pub. L. 100–448, § 6(a)(2), substituted provisions authorizing expenditures before Apr. 1, 1994, to carry out the purposes of section 13106 of title 46 as in effect on Oct. 1, 1988, for provisions which had authorized expenditures before Apr. 1, 1989, to carry out the purposes of that section as in effect on June 1, 1984.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–130 effective Oct. 1, 1997, see section 9(d) of Pub. L. 105–130, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101–508 effective Dec. 1, 1990, see section 11211(i)(4) of Pub. L. 101–508, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by Pub. L. 100–448 effective Oct. 1, 1988, see section 6(e) of Pub. L. 100–448, set out as a note under section 777 of Title 16, Conservation.

Amendment by Pub. L. 100–418 effective Jan. 1, 1989, and applicable with respect to articles entered on or after such date, see section 1217(b)(1) of Pub. L. 100–418, set out as an Effective Date note under section 3001 of Title 19, Customs Duties.

EFFECTIVE DATE

Section 1016(e) of Pub. L. 98–369 provided that:

''(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9503 of this title, and repealing section 13107 of Title 46, Shipping] shall take effect on October 1, 1984.

''(2) BOAT SAFETY ACCOUNT TREATED AS CONTINUATION OF NATIONAL RECREATIONAL BOATING SAFETY AND FACILITIES IMPROVEMENT FUND.—The Boat Safety Account in

the Aquatic Resources Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the National Recreational Boating Safety and Facilities Improvement Fund established by section 13107 of title 46, United States Code. Any reference in any law to the National Recreational Boating Safety and Facilities Improvement Fund established by such section shall be deemed to include (wherever appropriate) a reference to such Boat Safety Account.''

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 16 sections 777b, 1535; title 46 section 13102.

§ 9505. Harbor Maintenance Trust Fund

(a) Creation of Trust Fund

There is hereby established in the Treasury of the United States a trust fund to be known as the ''Harbor Maintenance Trust Fund'', consisting of such amounts as may be—

(1) appropriated to the Harbor Maintenance Trust Fund as provided in this section,

(2) transferred to the Harbor Maintenance Trust Fund by the Saint Lawrence Seaway Development Corporation pursuant to section 13(a) of the Act of May 13, 1954, or

(3) credited to the Harbor Maintenance Trust Fund as provided in section 9602(b).

(b) Transfer to Harbor Maintenance Trust Fund of amounts equivalent to certain taxes

There are hereby appropriated to the Harbor Maintenance Trust Fund amounts equivalent to the taxes received in the Treasury under section 4461 (relating to harbor maintenance tax).

(c) Expenditures from Harbor Maintenance Trust Fund

Amounts in the Harbor Maintenance Trust Fund shall be available, as provided by appropriation Acts, for making expenditures—

(1) to carry out section 210 of the Water Resources Development Act of 1986 (as in effect on the date of the enactment of the Water Resources Development Act of 1996),

(2) for payments of rebates of tolls or charges pursuant to section 13(b) of the Act of May 13, 1954 (as in effect on April 1, 1987), and

(3) for the payment of all expenses of administration incurred by the Department of the Treasury, the Army Corps of Engineers, and the Department of Commerce related to the administration of subchapter A of chapter 36 (relating to harbor maintenance tax), but not in excess of $5,000,000 for any fiscal year.

(Added Pub. L. 99–662, title XIV, § 1403(a), Nov. 17, 1986, 100 Stat. 4269; amended Pub. L. 103–182, title VI, § 683(a), Dec. 8, 1993, 107 Stat. 2218; Pub. L. 104–303, title VI, § 601, Oct. 12, 1996, 110 Stat. 3792.)

REFERENCES IN TEXT

Section 13 of the Act of May 13, 1954, referred to in subsecs. (a)(2) and (c)(2), is classified to section 988a of Title 33, Navigation and Navigable Waters.

Section 210 of the Water Resources Development Act of 1986 (as in effect on the date of the enactment of the Water Resources Development Act of 1996), referred to in subsec. (c)(1), is classified to section 2238 of Title 33. The date of the enactment of the Water Resources Development Act of 1996 is the date of enactment of Pub. L. 104–303, which was approved Oct. 12, 1996.

AMENDMENTS

1996—Subsec. (c)(1). Pub. L. 104–303 amended par. (1) generally. Prior to amendment, par. (1) read as follows: ''to carry out section 210(a) of the Water Resources Development Act of 1986 (as in effect on the date of enactment of this section),''.

1993—Subsec. (c)(3). Pub. L. 103–182 amended par. (3) generally. Prior to amendment, par. (3) read as follows: ''for the payment of all expenses of administration incurred—

''(A) by the Department of the Treasury in administering subchapter A of chapter 36 (relating to harbor maintenance tax), but not in excess of $5,000,000 for any fiscal year, and

''(B) for periods during which no fee applies under paragraph (9) or (10) of section 13031(a) of the Consolidated Omnibus Budget Reconciliation Act of 1985.''

EFFECTIVE DATE OF 1993 AMENDMENT

Section 683(b) of Pub. L. 103–182 provided that: ''The amendment made by subsection (a) [amending this section] shall apply to fiscal years beginning after the date of the enactment of this Act [Dec. 8, 1993].''

EFFECTIVE DATE

Section 1403(d) of Pub. L. 99–662 provided that: ''The amendments made by this section [enacting this section] shall take effect on April 1, 1987.''

HARBOR MAINTENANCE TRUST FUND DEPOSITS AND EXPENDITURES

Pub. L. 102–580, title III, § 330, Oct. 31, 1992, 106 Stat. 4851, provided that:

''(a) REPORT.—Not later than March 1, 1993, and annually thereafter, the President shall transmit to the Committee on Public Works and Transportation [now Committee on Transportation and Infrastructure] of the House of Representatives and the Committee on Environment and Public Works of the Senate a report on expenditures from and deposits into the Harbor Maintenance Trust Fund.

''(b) CONTENTS.—

''(1) IN GENERAL.—Each report to be transmitted under subsection (a) shall contain the following:

''(A) A description of expenditures made from the trust fund in the previous fiscal year on a project-by-project basis.

''(B) A description of deposits made into the trust fund in the previous fiscal year and the sources of such deposits.

''(C) A 5-year projection of expenditures from and deposits into the trust fund.

''(2) PREVIOUS YEARS INFORMATION.—In addition to information required under paragraph (1), the initial report to be transmitted under subsection (a) shall contain the information described in subparagraphs (A) and (B) of paragraph (1) for fiscal years 1987 through 1992.''

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 33 sections 984, 2238.

§ 9506. Inland Waterways Trust Fund

(a) Creation of Trust Fund

There is hereby established in the Treasury of the United States a trust fund to be known as the ''Inland Waterways Trust Fund'', consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) Transfer to Trust Fund of amounts equivalent to certain taxes

There are hereby appropriated to the Inland Waterways Trust Fund amounts equivalent to the taxes received in the Treasury under section

4042 (relating to tax on fuel used in commercial transportation on inland waterways). The preceding sentence shall apply only to so much of such taxes as are attributable to the Inland Waterways Trust Fund financing rate under section 4042(b).

(c) Expenditures from Trust Fund

(1) In general

Except as provided in paragraph (2), amounts in the Inland Waterways Trust Fund shall be available, as provided by appropriation Acts, for making construction and rehabilitation expenditures for navigation on the inland and coastal waterways of the United States described in section 206 of the Inland Waterways Revenue Act of 1978, as in effect on the date of the enactment of this section.

(2) Exception for certain projects

Not more than ½ of the cost of any construction to which section 102(a) of the Water Resources Development Act of 1986 applies (as in effect on the date of the enactment of this section) may be paid from the Inland Waterways Trust Fund.

(Added Pub. L. 99–662, title XIV, § 1405(a), Nov. 17, 1986, 100 Stat. 4271; amended Pub. L. 99–499, title V, § 521(b)(3), Oct. 17, 1986, 100 Stat. 1778; Pub. L. 100–647, title I, § 1018(u)(18), Nov. 10, 1988, 102 Stat. 3591.)

REFERENCES IN TEXT

Section 206 of the Inland Waterways Revenue Act of 1978, as in effect on the date of the enactment of this section, referred to in subsec. (c)(1), is classified to section 1804 of Title 33, Navigation and Navigable Waters. The date of the enactment of section 9506 of this title is the date of enactment of Pub. L. 99–662, which was approved Nov. 17, 1986.

Section 102(a) of the Water Resources Development Act of 1986 (as in effect on the date of enactment of this section), referred to in subsec. (c)(2), is classified to section 2212(a) of Title 33. The date of enactment of section 9506 of this title is the date of enactment of Pub. L. 99–662, which was approved Nov. 17, 1986.

AMENDMENTS

1988—Subsec. (b). Pub. L. 100–647 made technical corrections to directory language of Pub. L. 99–499, § 521(b)(3), see 1986 Amendment note below.

1986—Subsec. (b). Pub. L. 99–499, as amended by Pub. L. 100–647, § 1018(u)(18), inserted at end ''The preceding sentence shall apply only to so much of such taxes as are attributable to the Inland Waterways Trust Fund financing rate under section 4042(b).''

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99–499, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Section 1405(d) of Pub. L. 99–662 provided that:

''(1) IN GENERAL.—The amendments made by this section [enacting this section and repealing sections 1801 and 1802 of Title 33, Navigation and Navigable Waters] shall take effect on January 1, 1987.

''(2) INLAND WATERWAYS TRUST FUND TREATED AS CONTINUATION OF OLD TRUST FUND.—The Inland Waterways Trust Fund established by the amendments made by this section shall be treated for all purposes of law as a continuation of the Inland Waterways Trust Fund established by section 203 of the Inland Waterways Revenue Act of 1978 [former 33 U.S.C. 1801]. Any reference in any law to the Inland Waterways Trust Fund established by such section 203 shall be deemed to include (wherever appropriate) a reference to the Inland Waterways Trust Fund established by this section.''

§ 9507. Hazardous Substance Superfund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ''Hazardous Substance Superfund'' (hereinafter in this section referred to as the ''Superfund''), consisting of such amounts as may be—

(1) appropriated to the Superfund as provided in this section,

(2) appropriated to the Superfund pursuant to section 517(b) of the Superfund Revenue Act of 1986, or

(3) credited to the Superfund as provided in section 9602(b).

(b) Transfers to Superfund

There are hereby appropriated to the Superfund amounts equivalent to—

(1) the taxes received in the Treasury under section 59A, 4611, 4661, or 4671 (relating to environmental taxes),

(2) amounts recovered on behalf of the Superfund under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (hereinafter in this section referred to as ''CERCLA''),

(3) all moneys recovered or collected under section 311(b)(6)(B) of the Clean Water Act,[1]

(4) penalties assessed under title I of CERCLA, and

(5) punitive damages under section 107(c)(3) of CERCLA.

In the case of the tax imposed by section 4611, paragraph (1) shall apply only to so much of such tax as is attributable to the Hazardous Substance Superfund financing rate under section 4611(c).

(c) Expenditures from Superfund

(1) In general

Amounts in the Superfund shall be available, as provided in appropriation Acts, only for purposes of making expenditures—

(A) to carry out the purposes of—

(i) paragraphs (1), (2), (5), and (6) of section 111(a) of CERCLA as in effect on the date of the enactment of the Superfund Amendments and Reauthorization Act of 1986,

(ii) section 111(c) of CERCLA (as so in effect), other than paragraphs (1) and (2) thereof, and

(iii) section 111(m) of CERCLA (as so in effect), or

(B) hereafter authorized by a law which does not authorize the expenditure out of the Superfund for a general purpose not covered by subparagraph (A) (as so in effect).

[1] See References in Text note below.

(2) Exception for certain transfers, etc., of hazardous substances

No amount in the Superfund or derived from the Superfund shall be available or used for the transfer or disposal of hazardous waste carried out pursuant to a cooperative agreement between the Administrator of the Environmental Protection Agency and a State if the following conditions apply—

(A) the transfer or disposal, if made on December 13, 1985, would not comply with a State or local requirement,

(B) the transfer is to a facility for which a final permit under section 3005(a) of the Solid Waste Disposal Act was issued after January 1, 1983, and before November 1, 1984, and

(C) the transfer is from a facility identified as the McColl Site in Fullerton, California.

(d) Authority to borrow

(1) In general

There are authorized to be appropriated to the Superfund, as repayable advances, such sums as may be necessary to carry out the purposes of the Superfund.

(2) Limitation on aggregate advances

The maximum aggregate amount of repayable advances to the Superfund which is outstanding at any one time shall not exceed an amount equal to the amount which the Secretary estimates will be equal to the sum of the amounts appropriated to the Superfund under subsection (b)(1) during the following 24 months.

(3) Repayment of advances

(A) In general

Advances made to the Superfund shall be repaid, and interest on such advances shall be paid, to the general fund of the Treasury when the Secretary determines that moneys are available for such purposes in the Superfund.

(B) Final repayment

No advance shall be made to the Superfund after December 31, 1995, and all advances to such Fund shall be repaid on or before such date.

(C) Rate of interest

Interest on advances made to the Superfund shall be at a rate determined by the Secretary of the Treasury (as of the close of the calendar month preceding the month in which the advance is made) to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding and shall be compounded annually.

(e) Liability of United States limited to amount in Trust Fund

(1) General rule

Any claim filed against the Superfund may be paid only out of the Superfund.

(2) Coordination with other provisions

Nothing in CERCLA or the Superfund Amendments and Reauthorization Act of 1986 (or in any amendment made by either of such Acts) shall authorize the payment by the United States Government of any amount with respect to any such claim out of any source other than the Superfund.

(3) Order in which unpaid claims are to be paid

If at any time the Superfund has insufficient funds to pay all of the claims payable out of the Superfund at such time, such claims shall, to the extent permitted under paragraph (1), be paid in full in the order in which they were finally determined.

(Added Pub. L. 99–499, title V, §517(a), Oct. 17, 1986, 100 Stat. 1772; amended Pub. L. 99–509, title VIII, §8032(c)(4), Oct. 21, 1986, 100 Stat. 1959; Pub. L. 101–508, title XI, §11231(c), Nov. 5, 1990, 104 Stat. 1388–445.)

REFERENCES IN TEXT

Section 517(b) of the Superfund Revenue Act of 1986, referred to in subsec. (a)(2), is section 517(b) of Pub. L. 99–499, which is set out as a note under this section.

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980 and CERCLA, referred to in subsecs. (b)(2), (4), (5), (c)(1)(A), and (e)(2), is Pub. L. 96–510, Dec. 11, 1980, 94 Stat. 2767, as amended, which is classified principally to chapter 103 (§9601 et seq.) of Title 42, The Public Health and Welfare. Title I of CERCLA is classified to subchapter I (§9601 et seq.) of chapter 103 of Title 42. Sections 107(c)(3) and 111(a)(1), (2), (5), and (6), (c), and (m) of CERCLA are classified to sections 9607(c)(3) and 9611(a)(1), (2), (5), and (6), (c), and (m) of Title 42, respectively. For complete classification of this Act to the Code, see Short Title note set out under section 9601 of Title 42 and Tables.

Section 311(b)(6)(B) of the Clean Water Act, referred to in subsec. (b)(3), which was classified to section 1321(b)(6)(B) of Title 33, Navigation and Navigable Waters, and which related to civil actions by the Administrator to impose penalties for prohibited discharges was struck out by Pub. L. 101–380, title IV, §4301(b), Aug. 18, 1990, 104 Stat. 533, which added a new section 311(b)(6)(B) relating to classes of civil penalties imposed by the Secretary of the department in which the Coast Guard is operating or the Administrator for prohibited discharges or violations of regulations.

The date of the enactment of the Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (c)(1)(A)(i), is the date of enactment of Pub. L. 99–499, which was approved Oct. 17, 1986.

Section 3005(a) of the Solid Waste Disposal Act, referred to in subsec. (c)(2)(B), is classified to section 6925(a) of Title 42, The Public Health and Welfare.

The Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (e)(2), is Pub. L. 99–499, Oct. 17, 1986, 100 Stat. 1613. For complete classification of this Act to the Code, see Short Title of 1986 Amendment note set out under section 9601 of Title 42 and Tables.

AMENDMENTS

1990—Subsec. (d)(3)(B). Pub. L. 101–508 substituted ''December 31, 1995'' for ''December 31, 1991''.

1986—Subsec. (b). Pub. L. 99–509 inserted at end ''In the case of the tax imposed by section 4611, paragraph (1) shall apply only to so much of such tax as is attributable to the Hazardous Substance Superfund financing rate under section 4611(c).''

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–509 effective on commencement date as defined in section 4611(f)(2), see section 8032(d) of Pub. L. 99–509, set out as a note under section 4611 of this title.

EFFECTIVE DATE

Section 517(e) of Pub. L. 99–499 provided that:

''(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9601 of Title 42, The Public Health and Welfare, and repealing sections 9631 to 9633 of Title 42] shall take effect on January 1, 1987.

''(2) SUPERFUND TREATED AS CONTINUATION OF OLD TRUST FUND.—The Hazardous Substance Superfund established by the amendments made by this section shall be treated for all purposes of law as a continuation of the Hazardous Substance Response Trust Fund established by section 221 of the Hazardous Substance Response Revenue Act of 1980 [former 42 U.S.C. 9631]. Any reference in any law to the Hazardous Substance Response Trust Fund established by such section 221 shall be deemed to include (wherever appropriate) a reference to the Hazardous Substance Superfund established by the amendments made by this section.''

AUTHORIZATION OF APPROPRIATIONS

Section 517(b) of Pub. L. 99–499, as amended by Pub. L. 101–508, title XI, § 11231(d), Nov. 5, 1990, 104 Stat. 1388–445, provided that: ''There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, to the Hazardous Substance Superfund for fiscal year—

''(1) 1987, $250,000,000,
''(2) 1988, $250,000,000,
''(3) 1989, $250,000,000,
''(4) 1990, $250,000,000,
''(5) 1991, $250,000,000, and [sic]
''(6) 1992, $250,000,000,
''(7) 1993, $250,000,000,
''(8) 1994, $250,000,000, and
''(9) 1995, $250,000,000,

plus for each fiscal year an amount equal to so much of the aggregate amount authorized to be appropriated under this subsection (and paragraph (2) of section 221(b) of the Hazardous Substance Response Act of 1980 [probably means section 221(b)(2) of the Hazardous Substance Response Revenue Act of 1980, which was classified to 42 U.S.C. 9631(b)(2) before its repeal by section 517(c)(1) of Pub. L. 99–499], as in effect before its repeal) as has not been appropriated before the beginning of the fiscal year involved.''

[Section 11231(d) of Pub. L. 101–508 directed that section 517(b) of Pub. L. 99–499, set out above, be ''amended by striking 'and' at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting ', and', and by adding at the end thereof'' new pars. (6) to (9), with par. (9) ending in a period. Pub. L. 104–188, title I, § 1704(t)(44), Aug. 20, 1996, 110 Stat. 1889, provided that section 11231(d) of Pub. L. 101–508 ''shall be applied as if 'comma' appeared instead of 'period' [in the directory language amending section 517(b)(5) of Pub. L. 99–499] and as if the paragraph (9) proposed to be added ended with a comma''.]

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 sections 9601, 9611.

§ 9508. Leaking Underground Storage Tank Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ''Leaking Underground Storage Tank Trust Fund'', consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) Transfers to Trust Fund

There are hereby appropriated to the Leaking Underground Storage Tank Trust Fund amounts equivalent to—

(1) taxes received in the Treasury under section 4041(d) (relating to additional taxes on motor fuels),

(2) taxes received in the Treasury under section 4081 (relating to tax on gasoline, diesel fuel, and kerosene) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section,

(3) taxes received in the Treasury under section 4091 (relating to tax on aviation fuel) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section,

(4) taxes received in the Treasury under section 4042 (relating to tax on fuel used in commercial transportation on inland waterways) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section, and

(5) amounts received in the Treasury and collected under section 9003(h)(6) of the Solid Waste Disposal Act.

For purposes of this subsection, there shall not be taken into account the taxes imposed by sections 4041 and 4081 on diesel fuel sold for use or used as fuel in a diesel-powered boat.

(c) Expenditures

(1) In general

Except as provided in paragraph (2), amounts in the Leaking Underground Storage Tank Trust Fund shall be available, as provided in appropriation Acts, only for purposes of making expenditures to carry out section 9003(h) of the Solid Waste Disposal Act as in effect on the date of the enactment of the Superfund Amendments and Reauthorization Act of 1986.

(2) Transfers from Trust Fund for certain repayments and credits

(A) In general

The Secretary shall pay from time to time from the Leaking Underground Storage Tank Trust Fund into the general fund of the Treasury amounts equivalent to—

(i) amounts paid under—

(I) section 6420 (relating to amounts paid in respect of gasoline used on farms),

(II) section 6421 (relating to amounts paid in respect of gasoline used for certain nonhighway purposes or by local transit systems), and

(III) section 6427 (relating to fuels not used for taxable purposes), and

(ii) credits allowed under section 34,

with respect to the taxes imposed by section 4041(d) or by sections 4081 and 4091 (to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such sections).

(B) Transfers based on estimates

Transfers under subparagraph (A) shall be made on the basis of estimates by the Secretary, and proper adjustments shall be made in amounts subsequently transferred to the extent prior estimates were in excess of or less than the amounts required to be transferred.

(d) Liability of the United States limited to amount in Trust Fund

(1) General rule

Any claim filed against the Leaking Underground Storage Tank Trust Fund may be paid only out of such Trust Fund.

(2) Coordination with other provisions

Nothing in the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the Superfund Amendments and Reauthorization Act of 1986 (or in any amendment made by either of such Acts) shall authorize the payment by the United States Government of any amount with respect to any such claim out of any source other than the Leaking Underground Storage Tank Trust Fund.

(3) Order in which unpaid claims are to be paid

If at any time the Leaking Underground Storage Tank Trust Fund has insufficient funds to pay all of the claims out of such Trust Fund at such time, such claims shall, to the extent permitted under paragraph (1), be paid in full in the order in which they were finally determined.

(Added Pub. L. 99–499, title V, § 522(a), Oct. 17, 1986, 100 Stat. 1780; amended Pub. L. 100–203, title X, § 10502(d)(16), (17), Dec. 22, 1987, 101 Stat. 1330–445; Pub. L. 101–239, title VII, § 7822(b)(7), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 103–66, title XIII, §§ 13163(c), 13242(d)(42), Aug. 10, 1993, 107 Stat. 454, 528; Pub. L. 105–34, title X, § 1032(e)(13), Aug. 5, 1997, 111 Stat. 935.)

REFERENCES IN TEXT

Section 9003(h) and (h)(6) of the Solid Waste Disposal Act, referred to in subsecs. (b)(4) and (c)(1), is classified to section 6991b(h) and (h)(6) of Title 42, The Public Health and Welfare.

The date of the enactment of the Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (c)(1), is the date of enactment of Pub. L. 99–499, which was approved Oct. 17, 1986.

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, referred to in subsec. (d)(2), is Pub. L. 96–510, Dec. 11, 1980, 94 Stat. 2767, as amended, which is classified principally to chapter 103 (§ 9601 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 9601 of Title 42 and Tables.

The Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (d)(2), is Pub. L. 99–499, Oct. 17, 1986, 100 Stat. 1613. For complete classification of this Act to the Code, see Short Title of 1986 Amendment note set out under section 9601 of Title 42 and Tables.

AMENDMENTS

1997—Subsec. (b)(2). Pub. L. 105–34 substituted ‘‘, diesel fuel, and kerosene’’ for ‘‘and diesel fuel’’.

1993—Subsec. (b). Pub. L. 103–66, § 13242(d)(42)(C), which directed the substitution of ‘‘4081’’ for ‘‘4091’’ in last sentence, could not be executed because last sentence did not contain a reference to ‘‘4091’’.

Pub. L. 103–66, § 13163(c), inserted at end ‘‘For purposes of this subsection, there shall not be taken into account the taxes imposed by sections 4041 and 4081 on diesel fuel sold for use or used as fuel in a diesel-powered boat.’’

Subsec. (b)(2). Pub. L. 103–66, § 13242(d)(42)(A), inserted ‘‘and diesel fuel’’ after ‘‘gasoline’’.

Subsec. (b)(3). Pub. L. 103–66, § 13242(d)(42)(B), struck out ‘‘diesel fuel and’’ before ‘‘aviation fuel’’.

1989—Subsecs. (b)(3), (c)(2)(A). Pub. L. 101–239 substituted ‘‘Storage Tank Trust Fund financing’’ for ‘‘Storage Trust Fund financing’’.

1987—Subsec. (b)(3) to (5). Pub. L. 100–203, § 10502(d)(16), added par. (3) and redesignated former pars. (3) and (4) as (4) and (5), respectively.

Subsec. (c)(2)(A). Pub. L. 100–203, § 10502(d)(17), added cl. (ii) and closing provisions, and struck out former cl. (ii) which read as follows: ‘‘credits allowed under section 34, with respect to the taxes imposed by sections 4041(d) and 4081 (to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under section 4081).’’

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–34 effective July 1, 1998, see section 1032(f) of Pub. L. 105–34, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103–66 effective Jan. 1, 1994, see sections 13163(d) and 13242(e) of Pub. L. 103–66, set out as notes under section 4041 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101–239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100–203, title X, to which such amendment relates, see section 7823 of Pub. L. 101–239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10502(d)(16) of Pub. L. 100–203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100–203, set out as a note under section 40 of this title.

Amendment by section 10502(d)(17) of Pub. L. 100–203 treated as if included in the amendments made by section 521 of the Superfund Revenue Act of 1986 [Pub. L. 99–499, title V, see Effective Date of 1986 Amendment note set out under section 4041 of this title], except that reference to section 4091 of this title in subsec. (c)(2)(A) of this section not applicable to sales before Apr. 1, 1988, see section 2001(d)(1)(A) of Pub. L. 100–647, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Section 522(c) of Pub. L. 99–499 provided that: ‘‘The amendments made by this section [enacting this section] shall take effect on January 1, 1987.’’

§ 9509. Oil Spill Liability Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ‘‘Oil Spill Liability Trust Fund’’, consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) Transfers to Trust Fund

There are hereby appropriated to the Oil Spill Liability Trust Fund amounts equivalent to—

(1) taxes received in the Treasury under section 4611 (relating to environmental tax on petroleum) to the extent attributable to the Oil Spill Liability Trust Fund financing rate under section 4611(c),

(2) amounts recovered under the Oil Pollution Act of 1990 for damages to natural resources which are required to be deposited in the Fund under section 1006(f) of such Act,

(3) amounts recovered by such Trust Fund under section 1015 of such Act,

(4) amounts required to be transferred by such Act from the revolving fund established under section 311(k) of the Federal Water Pollution Control Act,

(5) amounts required to be transferred by the Oil Pollution Act of 1990 from the Deepwater Port Liability Fund established under section 18(f) of the Deepwater Port Act of 1974,

(6) amounts required to be transferred by the Oil Pollution Act of 1990 from the Offshore Oil Pollution Compensation Fund established under section 302 of the Outer Continental Shelf Lands Act Amendments of 1978,

(7) amounts required to be transferred by the Oil Pollution Act of 1990 from the Trans-Alaska Pipeline Liability Fund established under section 204 of the Trans-Alaska Pipeline Authorization Act, and

(8) any penalty paid pursuant to section 311 of the Federal Water Pollution Control Act, section 309(c) of such Act (as a result of violations of such section 311), the Deepwater Port Act of 1974, or section 207 of the Trans-Alaska Pipeline Authorization Act.

(c) Expenditures

(1) Expenditure purposes

Amounts in the Oil Spill Liability Trust Fund shall be available, as provided in appropriation Acts or section 6002(b) of the Oil Pollution Act of 1990, only for purposes of making expenditures—

(A) for the payment of removal costs and other costs, expenses, claims, and damages referred to in section 1012 of such Act,

(B) to carry out sections 5 and 7 of the Intervention on the High Seas Act relating to oil pollution or the substantial threat of oil pollution,

(C) for the payment of liabilities incurred by the revolving fund established by section 311(k) of the Federal Water Pollution Control Act,

(D) to carry out subsections (b), (c), (d), (j), and (*l*) of section 311 of the Federal Water Pollution Control Act with respect to prevention, removal, and enforcement related to oil discharges (as defined in such section),

(E) for the payment of liabilities incurred by the Deepwater Port Liability Fund, and

(F) for the payment of liabilities incurred by the Offshore Oil Pollution Compensation Fund.

(2) Limitations on expenditures

(A) $1,000,000,000 per incident, etc.

The maximum amount which may be paid from the Oil Spill Liability Trust Fund with respect to—

(i) any single incident shall not exceed $1,000,000,000, and

(ii) natural resource damage assessments and claims in connection with any single incident shall not exceed $500,000,000.

(B) $30,000,000 minimum balance

Except in the case of payments of removal costs, a payment may be made from such Trust Fund only if the amount in such Trust Fund after such payment will not be less than $30,000,000.

(d) Authority to borrow

(1) In general

There are authorized to be appropriated to the Oil Spill Liability Trust Fund, as repayable advances, such sums as may be necessary to carry out the purposes of such Trust Fund.

(2) Limitation on amount outstanding

The maximum aggregate amount of repayable advances to the Oil Spill Liability Trust Fund which is outstanding at any one time shall not exceed $1,000,000,000.

(3) Repayment of advances

(A) In general

Advances made to the Oil Spill Liability Trust Fund shall be repaid, and interest on such advances shall be paid, to the general fund of the Treasury when the Secretary determines that moneys are available for such purposes in such Fund.

(B) Final repayment

No advance shall be made to the Oil Spill Liability Trust Fund after December 31, 1994, and all advances to such Fund shall be repaid on or before such date.

(C) Rate of interest

Interest on advances made pursuant to this subsection shall be—

(i) at a rate determined by the Secretary of the Treasury (as of the close of the calendar month preceding the month in which the advance is made) to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding, and

(ii) compounded annually.

(e) Liability of the United States limited to amount in Trust Fund

(1) General rule

Any claim filed against the Oil Spill Liability Trust Fund may be paid only out of such Trust Fund.

(2) Coordination with other provisions

Nothing in the Oil Pollution Act of 1990 (or in any amendment made by such Act) shall authorize the payment by the United States Government of any amount with respect to any such claim out of any source other than the Oil Spill Liability Trust Fund.

(3) Order in which unpaid claims are to be paid

If at any time the Oil Spill Liability Trust Fund has insufficient funds (or is unable by reason of subsection (c)(2)) to pay all of the claims out of such Trust Fund at such time, such claims shall, to the extent permitted under paragraph (1) and such subsection, be paid in full in the order in which they were finally determined.

(f) References to Oil Pollution Act of 1990

Any reference in this section to the Oil Pollution Act of 1990 or any other Act referred to in

a subparagraph of subsection (c)(1) shall be treated as a reference to such Act as in effect on the date of the enactment of this subsection.

(Added Pub. L. 99–509, title VIII, §8033(a), Oct. 21, 1986, 100 Stat. 1959, §9507; renumbered §9509, Pub. L. 99–509, title VIII, §8033(c)(2)(B), Oct. 21, 1986, 100 Stat. 1962; amended Pub. L. 100–647, title I, §1018(u)(20), Nov. 10, 1988, 102 Stat. 3591; Pub. L. 101–239, title VII, §§7505(d)(2), 7811(m)(3), Dec. 19, 1989, 103 Stat. 2364, 2412; Pub. L. 101–380, title IX, §9001, Aug. 18, 1990, 104 Stat. 573.)

REFERENCES IN TEXT

The Oil Pollution Act of 1990, referred to in subsecs. (b)(2), (3), (5)–(7), (c)(1), (e)(2), and (f), is Pub. L. 101–380, Aug. 18, 1990, 104 Stat. 484, which is classified principally to chapter 40 (§2701 et seq.) of Title 33, Navigation and Navigable Waters. Sections 1006, 1012, 1015, and 6002 of the Act are classified to sections 2706, 2712, 2715, and 2752 of Title 33, respectively. For complete classification of this Act to the Code, see Short Title note set out under section 2701 of Title 33 and Tables.

Section 311 of the Federal Water Pollution Control Act, referred to in subsecs. (b)(4), (8) and (c)(1)(C), (D), is classified to section 1321 of Title 33. Subsec. (d) of section 311, which related to maritime disaster discharges, was amended generally by Pub. L. 101–380, title IV, §4201(b), Aug. 18, 1990, 104 Stat. 525. Subsec. (k) of section 311 was repealed by Pub. L. 101–380, title II, §2002(b)(2), Aug. 18, 1990, 104 Stat. 507.

The Deepwater Port Act of 1974, referred to in subsec. (b)(5), (8), is Pub. L. 93–627, Jan. 3, 1975, 88 Stat. 2126, as amended, which is classified generally to chapter 29 (§1501 et seq.) of Title 33. Section 18 of the Act was classified to section 1517 of Title 33 prior to its repeal by Pub. L. 101–380, title II, §2003(a)(2), Aug. 18, 1990, 104 Stat. 507. For complete classification of this Act to the Code, see Short Title note set out under section 1501 of Title 33 and Tables.

Section 302 of the Outer Continental Shelf Lands Act Amendments of 1978, referred to in subsec. (b)(6), was classified to section 1812 of Title 43, Public Lands, prior to its repeal by Pub. L. 101–380, title II, §2004, Aug. 18, 1990, 104 Stat. 507.

Sections 204 and 207 of the Trans-Alaska Pipeline Authorization Act, referred to in subsec. (b)(7), (8), are classified to sections 1653 and 1656, respectively, of Title 43.

Section 309(c) of the Federal Water Pollution Control Act, referred to in subsec. (b)(8), is classified to section 1319(c) of Title 33, Navigation and Navigable Waters.

Sections 5 and 7 of the Intervention on the High Seas Act, referred to in subsec. (c)(1)(B), are classified to sections 1474 and 1476, respectively, of Title 33.

The date of the enactment of this subsection, referred to in subsec. (f), probably means the date of enactment of Pub. L. 101–380, which was approved Aug. 18, 1990, and which amended subsec. (f) generally.

AMENDMENTS

1990—Subsec. (b)(2) to (8). Pub. L. 101–380, §9001(a), added pars. (2) to (8) and struck out former pars. (2) to (5) which read as follows:

''(2) amounts recovered, collected, or received under subtitle A of the Comprehensive Oil Pollution Liability and Compensation Act,

''(3) amounts remaining (on January 1, 1990) in the Deepwater Port Liability Fund established by section 18(f) of the Deepwater Port Act of 1974,

''(4) amounts remaining (on such date) in the Offshore Oil Pollution Compensation Fund established under section 302 of the Outer Continental Shelf Lands Act Amendments of 1978, and

''(5) amounts credited to such trust fund under section 311(s) of the Federal Water Pollution Control Act.''

Subsec. (c)(1). Pub. L. 101–380, §9001(b), amended par. (1) generally, substituting ''Expenditure purposes'' for ''General expenditure purposes'' in heading and substituting current text consisting of subpars. (A) to (F) for former text consisting of general provisions in subpar. (A) and special rules in subpar. (B).

Subsec. (c)(2)(A). Pub. L. 101–380, §9001(c), substituted ''$1,000,000,000'' for ''$500,000,000'' in heading and in cl. (i), and substituted ''$500,000,000'' for ''$250,000,000'' in cl. (ii).

Subsec. (c)(2)(B). Pub. L. 101–380, §9001(e)(2), substituted ''payments of removal costs'' for ''payments described in paragraph (1)(A)(i)''.

Subsec. (d)(2). Pub. L. 101–380, §9001(d)(1), substituted ''$1,000,000,000'' for ''$500,000,000''.

Subsec. (d)(3)(B). Pub. L. 101–380, §9001(d)(2), substituted ''December 31, 1994'' for ''December 31, 1991''.

Subsec. (e)(2). Pub. L. 101–380, §9001(e)(1), substituted ''Oil Pollution Act of 1990'' for ''Comprehensive Oil Pollution Liability and Compensation Act''.

Subsec. (f). Pub. L. 101–380, §9001(e)(3), substituted ''References to Oil Pollution Act of 1990'' for ''References to Comprehensive Oil Pollution Liability and Compensation Act'' in heading and amended text generally. Prior to amendment, text read as follows: ''For purposes of this section, references to the Comprehensive Oil Pollution Liability and Compensation Act shall be treated as references to any law enacted before December 31, 1990, which is substantially identical to subtitle E of title VI, or subtitle D of title VIII, of H.R. 5300 of the 99th Congress as passed by the House of Representatives.''

1989—Subsec. (b)(3). Pub. L. 101–239, §7811(m)(3), made technical correction to directory language of Pub. L. 100–647, see 1988 Amendment note below.

Pub. L. 101–239, §7505(d)(2)(B), substituted ''(on January 1, 1990)'' for ''(on the 1st day the Oil Spill Liability Trust Fund financing rate under section 4611(c) applies)''.

Subsec. (c)(1)(A). Pub. L. 101–239, §7505(d)(2)(C), which directed amendment of subsec. (c)(1) by striking the last sentence, was executed by striking out the last sentence of subsec. (c)(1)(A), as the probable intent of Congress. Such sentence read as follows: ''For purposes of this subparagraph, references to the Comprehensive Oil Pollution Liability and Compensation Act shall be treated as references to qualified authorizing legislation (as defined in section 4611).''

Subsec. (f). Pub. L. 101–239, §7505(d)(2)(A), added subsec. (f).

1988—Subsec. (b)(3). Pub. L. 100–647, as amended by Pub. L. 101–239, §7811(m)(3), substituted ''Deepwater'' for ''Deep Water'' wherever appearing.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101–380 applicable to incidents occurring after Aug. 18, 1990, see section 1020 of Pub. L. 101–380, set out as an Effective Date note under section 2701 of Title 33, Navigation and Navigable Waters.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by section 7811(m)(3) of Pub. L. 101–239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100–647, to which such amendment relates, see section 7817 of Pub. L. 101–239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under section 1 of this title.

EFFECTIVE DATE

Section 8033(c)(1) of Pub. L. 99–509 provided that: ''The amendments made by this section [enacting this section] shall take effect on the commencement date (as defined in section 4611 of the Internal Revenue Code of 1954 [now 1986], as amended by this part).''

[For purposes of section 8033(c) of Pub. L. 99–509, set out as notes above and below, the commencement date is Jan. 1, 1990, see section 7505(d)(1) of Pub. L. 101–239, set out as an Effective Date of 1986 Amendment note under section 4611 of this title.]

REPORT ON OIL SPILL LIABILITY TRUST FUND

Pub. L. 104–66, title I, § 1122(a), Dec. 21, 1995, 109 Stat. 724, provided that: ''The quarterly report regarding the Oil Spill Liability Trust Fund required to be submitted to the House and Senate Committees on Appropriations under House Report 101–892, accompanying the appropriations for the Coast Guard in the Department of Transportation and Related Agencies Appropriations Act, 1991 [Pub. L. 101–516], shall be submitted not later than 30 days after the end of the fiscal year in which this Act is enacted and annually thereafter.''

[House Report 101–892, 101st Congress, 2d Session, provided that: ''The conferees direct the Coast Guard to submit quarterly reports to the House and Senate Committee on Appropriations detailing and summarizing all transfers to and expenditures from the oil spill liability trust fund. Each report shall account for each transfer to and expenditure from the fund as authorized by Section 9509 of the Internal Revenue Code of 1986, as amended, and Sections 5003 and 5004 of the Oil Pollution Act of 1990 (Public Law 101–380) [33 U.S.C. 2733, 2734]. The report shall also show amounts collectable under Section 9509(b)(2), (3), and (8) of the Internal Revenue Code of 1986. For those authorized expenditures subject to limitations, the report shall so indicate. The Coast Guard shall confer with the House and Senate Committees on Appropriations as to the format for these reports.'']

DEEPWATER PORT LIABILITY FUND

Section 2003(b) of Pub. L. 101–380 provided that: ''Any amounts remaining in the Deepwater Port Liability Fund established under section 18(f) of the Deepwater Port Act of 1974 (33 U.S.C. [former] 1517(f)) shall be deposited in the Oil Spill Liability Trust Fund established under section 9509 of the Internal Revenue Code of 1986 (26 U.S.C. 9509). The Oil Spill Liability Trust Fund shall assume all liability incurred by the Deepwater Port Liability Fund.''

OFFSHORE OIL POLLUTION COMPENSATION FUND

Section 2004 of Pub. L. 101–380 provided that: ''Title III of the Outer Continental Shelf Lands Act Amendments of 1978 (43 U.S.C. 1811–1824) is repealed. Any amounts remaining in the Offshore Oil Pollution Compensation Fund established under section 302 of that title (43 U.S.C. 1812) shall be deposited in the Oil Spill Liability Trust Fund established under section 9509 of the Internal Revenue Code of 1986 (26 U.S.C. 9509). The Oil Spill Liability Trust Fund shall assume all liability incurred by the Offshore Oil Pollution Compensation Fund.''

DEPOSIT OF CERTAIN PENALTIES INTO OIL SPILL LIABILITY TRUST FUND

Section 4304 of Pub. L. 101–380 provided that: ''Penalties paid pursuant to section 311 of the Federal Water Pollution Control Act [33 U.S.C. 1321], section 309(c) of that Act [33 U.S.C. 1319(c)], as a result of violations of section 311 of that Act, and the Deepwater Port Act of 1974 [33 U.S.C. 1501 et seq.], shall be deposited in the Oil Spill Liability Trust Fund created under section 9509 of the Internal Revenue Code of 1986 (26 U.S.C. 9509).''

COORDINATION WITH SUPERFUND REAUTHORIZATION

Section 8033(c)(2) of Pub. L. 99–509 provided that: ''If the Superfund Amendments and Reauthorization Act of 1986 is enacted—

''(A) subsection (a) of this section shall be applied by substituting 'section 9508' for 'section 9506',

''(B) section 9507 of the Internal Revenue Code of 1954 [now 1986], as added by this section, is hereby redesignated as section 9509 of such Code, and

''(C) in lieu of the amendment made by subsection (b), the table of sections for subchapter A of chapter 98 of such Code is amended by adding after the item relating to section 9508 the following new item:

'' 'Sec. 9509. Oil Spill Liability Trust Fund.' ''

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 33 sections 1321, 2701, 2718.

§ 9510. Vaccine Injury Compensation Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ''Vaccine Injury Compensation Trust Fund'', consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) Transfers to Trust Fund

(1) In general

There are hereby appropriated to the Vaccine Injury Compensation Trust Fund amounts equivalent to the net revenues received in the Treasury from the tax imposed by section 4131 (relating to tax on certain vaccines).

(2) Net revenues

For purposes of paragraph (1), the term ''net revenues'' means the amount estimated by the Secretary based on the excess of—

(A) the taxes received in the Treasury under section 4131 (relating to tax on certain vaccines), over

(B) the decrease in the tax imposed by chapter 1 resulting from the tax imposed by section 4131.

(c) Expenditures from Trust Fund

(1) In general

Amounts in the Vaccine Injury Compensation Trust Fund shall be available, as provided in appropriation Acts, only for the payment of compensation under subtitle 2 of title XXI of the Public Health Service Act (as in effect on the date of the enactment of this section) for vaccine-related injury or death with respect to vaccines administered after September 30, 1988, or for the payment of all expenses of administration (but not in excess of $6,000,000 for any fiscal year) incurred by the Federal Government in administering such subtitle.

(2) Transfers for certain repayments

(A) In general

The Secretary shall pay from time to time from the Vaccine Injury Compensation Trust Fund into the general fund of the Treasury amounts equivalent to amounts paid under section 4132(b) and section 6416 with respect to the taxes imposed by section 4131.

(B) Transfers based on estimates

Transfers under subparagraph (A) shall be made on the basis of estimates by the Secretary, and proper adjustments shall be made in the amounts subsequently transferred to the extent prior estimates were in excess of or less than the amounts required to be transferred.

(d) Liability of United States limited to amount in Trust Fund

(1) General rule

Any claim filed against the Vaccine Injury Compensation Trust Fund may be paid only out of such Trust Fund.

(2) Coordination with other provisions

Nothing in the National Childhood Vaccine Injury Act of 1986 (or in any amendment made by such Act) shall authorize the payment by the United States Government of any amount with respect to any such claim out of any source other than the Vaccine Injury Compensation Trust Fund.

(3) Order in which unpaid claims to be paid

If at any time the Vaccine Injury Compensation Trust Fund has insufficient funds to pay all of the claims out of such Trust Fund at such time, such claims shall, to the extent permitted under paragraph (1) be paid in full in the order in which they are finally determined.

(Added Pub. L. 100–203, title IX, § 9202(a), Dec. 22, 1987, 101 Stat. 1330–330; amended Pub. L. 100–647, title II, § 2006(b), Nov. 10, 1988, 102 Stat. 3613; Pub. L. 101–239, title VII, § 7841(g)(1), Dec. 19, 1989, 103 Stat. 2429; Pub. L. 103–66, title XIII, § 13421(b), Aug. 10, 1993, 107 Stat. 566.)

REFERENCES IN TEXT

The Public Health Service Act, referred to in subsec. (c)(1), is act July 1, 1944, ch. 373, 58 Stat. 682, as amended. Subtitle 2 of title XXI of the Public Health Service Act is classified generally to part 2 (§ 300aa–10 et seq.) of subchapter XIX of chapter 6A of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 201 of Title 42 and Tables.

The date of enactment of this section, referred to in subsec. (c)(1), is the date of enactment of Pub. L. 100–203 which was approved Dec. 22, 1987.

The National Childhood Vaccine Injury Act of 1986, referred to in subsec. (d)(2), is title III of Pub. L. 99–660, Nov. 14, 1986, 100 Stat. 3755, as amended, which is classified principally to subchapter XIX (§ 300aa–1 et seq.) of chapter 6A of Title 42. For complete classification of this Act to the Code, see Short Title of 1986 Amendments note set out under section 201 of Title 42 and Tables.

AMENDMENTS

1993—Subsec. (c)(1). Pub. L. 103–66 struck out ''and before October 1, 1992,'' after ''September 30, 1988,''.

1989—Subsec. (c)(1). Pub. L. 101–239 inserted before period at end '', or for the payment of all expenses of administration (but not in excess of $6,000,000 for any fiscal year) incurred by the Federal Government in administering such subtitle''.

1988—Subsec. (a). Pub. L. 100–647 inserted ''appropriated or'' before ''credited'' and ''this section or'' before ''section 9602(b)''.

EFFECTIVE DATE OF 1989 AMENDMENT

Section 7841(g)(2) of Pub. L. 101–239 provided that: ''The amendment made by paragraph (1) [amending this section] shall apply to fiscal years beginning after September 30, 1989.''

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100–647 effective as if included in the amendments made by section 9201 of the Omnibus Budget Reconciliation Act of 1987, Pub. L. 100–203, see section 2006(c) of Pub. L. 100–647, set out as a note under section 4132 of this title.

EFFECTIVE DATE

Section 9202(c) of Pub. L. 100–203 provided that: ''The amendments made by this section [enacting this section] shall take effect on January 1, 1988.''

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 sections 300aa–15, 300aa–17.

§ 9511. National Recreational Trails Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ''National Recreational Trails Trust Fund'', consisting of such amounts as may be credited or paid to such Trust Fund as provided in this section, section 9503(c)(6), or section 9602(b).

(b) Crediting of certain unexpended funds

There shall be credited to the National Recreational Trails Trust Fund amounts returned to such Trust Fund under section 1302(e)(8)[1] of the Intermodal Surface Transportation Efficiency Act of 1991.

(c) Expenditures from Trust Fund

Amounts in the National Recreational Trails Trust Fund shall be available, as provided in appropriation Acts, for making expenditures before October 1, 1998, to carry out the purposes of sections 1302 and 1303 of the Intermodal Surface Transportation Efficiency Act of 1991, as in effect on the date of the enactment of such Act.

(Added Pub. L. 102–240, title VIII, § 8003(a), Dec. 18, 1991, 105 Stat. 2205; amended Pub. L. 105–130, § 9(c), Dec. 1, 1997, 111 Stat. 2561.)

REFERENCES IN TEXT

Sections 1302 and 1303 of the Intermodal Surface Transportation Efficiency Act of 1991, referred to in subsecs. (b) and (c), are classified to sections 1261 and 1262, respectively, of Title 16, Conservation. Section 1302(e)(8) of the Act was redesignated section 1302(e)(9) by Pub. L. 104–59, title III, § 337(c)(1)(A), Nov. 28, 1995, 109 Stat. 603.

The date of the enactment of such Act, referred to in subsec. (c), means the date of enactment of Pub. L. 102–240, which was approved Dec. 18, 1991.

AMENDMENTS

1997—Subsec. (c). Pub. L. 105–130 substituted ''1998'' for ''1997''.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–130 effective Oct. 1, 1997, see section 9(d) of Pub. L. 105–130, set out as a note under section 9503 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 16 section 1261.

Subchapter B—General Provisions

Sec.
9601. Transfer of amounts.
9602. Management of Trust Funds.

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in title 21 section 886.

§ 9601. Transfer of amounts

The amounts appropriated by any section of subchapter A to any Trust Fund established by

[1] See References in Text note below.

such subchapter shall be transferred at least monthly from the general fund of the Treasury to such Trust Fund on the basis of estimates made by the Secretary of the Treasury of the amounts referred to in such section. Proper adjustments shall be made in the amounts subsequently transferred to the extent prior estimates were in excess of or less than the amounts required to be transferred.

(Added Pub. L. 97–119, title I, § 103(a), Dec. 29, 1981, 95 Stat. 1638.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 section 1395i.

§ 9602. Management of Trust Funds

(a) Report

It shall be the duty of the Secretary of the Treasury to hold each Trust Fund established by subchapter A, and (after consultation with any other trustees of the Trust Fund) to report to the Congress each year on the financial condition and the results of the operations of each such Trust Fund during the preceding fiscal year and on its expected condition and operations during the next 5 fiscal years. Such report shall be printed as a House document of the session of the Congress to which the report is made.

(b) Investment

(1) In general

It shall be the duty of the Secretary of the Treasury to invest such portion of any Trust Fund established by subchapter A as is not, in his judgment, required to meet current withdrawals. Such investments may be made only in interest-bearing obligations of the United States. For such purpose, such obligations may be acquired—

(A) on original issue at the issue price, or

(B) by purchase of outstanding obligations at the market price.

(2) Sale of obligations

Any obligation acquired by a Trust Fund established by subchapter A may be sold by the Secretary of the Treasury at the market price.

(3) Interest on certain proceeds

The interest on, and the proceeds from the sale or redemption of, any obligations held in a Trust Fund established by subchapter A shall be credited to and form a part of the Trust Fund.

(Added Pub. L. 97–119, title I, § 103(a), Dec. 29, 1981, 95 Stat. 1638.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 9502, 9503, 9504, 9505, 9506, 9507, 9508, 9509, 9511 of this title; title 42 sections 9505, 9506, 9507, 9508, 9510.

Subtitle J—Coal Industry Health Benefits

Chapter		Sec.[1]
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[1] Section numbers editorially supplied.

CHAPTER 99—COAL INDUSTRY HEALTH BENEFITS

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Subchapter A—Definitions of General Applicability

Sec.
9701. Definitions of general applicability.

§ 9701. Definitions of general applicability

(a) Plans and funds

For purposes of this chapter—

(1) UMWA Benefit Plan

(A) In general

The term ''UMWA Benefit Plan'' means a plan—

(i) which is described in section 404(c), or a continuation thereof; and

(ii) which provides health benefits to retirees and beneficiaries of the industry which maintained the 1950 UMWA Pension Plan.

(B) 1950 UMWA Benefit Plan

The term ''1950 UMWA Benefit Plan'' means a UMWA Benefit Plan, participation in which is substantially limited to individuals who retired before 1976.

(C) 1974 UMWA Benefit Plan

The term ''1974 UMWA Benefit Plan'' means a UMWA Benefit Plan, participation in which is substantially limited to individuals who retired on or after January 1, 1976.

(2) 1950 UMWA Pension Plan

The term ''1950 UMWA Pension Plan'' means a pension plan described in section 404(c) (or a continuation thereof), participation in which is substantially limited to individuals who retired before 1976.

(3) 1974 UMWA Pension Plan

The term ''1974 UMWA Pension Plan'' means a pension plan described in section 404(c) (or a continuation thereof), participation in which is substantially limited to individuals who retired in 1976 and thereafter.

(4) 1992 UMWA Benefit Plan

The term ''1992 UMWA Benefit Plan'' means the plan referred to in section 9713A.[1]

(5) Combined Fund

The term ''Combined Fund'' means the United Mine Workers of America Combined Benefit Fund established under section 9702.

(b) Agreements

For purposes of this section—

(1) Coal wage agreement

The term ''coal wage agreement'' means—

(A) the National Bituminous Coal Wage Agreement, or

(B) any other agreement entered into between an employer in the coal industry and

[1] See References in Text note below.